The Bombay Gazette.

No. 7,148.—New Series | BOMBAY :—MONDAY, FEBRUARY 8, 1869. | Annual Subscription in Advance......Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERM OF SUBSCRIPTION.

For year in advance delivered in Town	Rs. 52	0
——— including postage	„ 72	0
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TERMS FOR ADVERTISEMENTS.

Ten lines and under

First insertion	Rs. 5	0
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LONG ADVERTISEMENTS.

First insertion	7 As. per line.
Second Ditto	4 „ „
Third and succeeding	2 „ „

In the Native languages, double the above.

Domestic Occurrences. Each—Rupee 1.

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, & CALCUTTA.

THE British India Steam Navigation Company (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam-ship "Penang," 800 Tons, 150 H. P., Commander T. Sanders, will be despatched on TUESDAY, the 16th February, at noon.

	Feb.		Feb.
Leave Bombay	16	Leave Galle	24
„ Rutnagherry	17	„ Negapatam	26
„ Vingorla	17	„ Pondicherry	27
„ Carwar	18		Mar.
„ Mangalore	19	„ Madras	1
„ Cannanore	20	„ Coconada	3
„ Calicut	20	„ Vizagapatam	4
„ Beypore	20	„ Bimlipatam	4
„ Cochin	21	„ Gopalpore	5
„ Tuticorin	22	„ False Point	6
„ Colombo	23	Arrives Calcutta	7

This route is the most expeditious and economical for passengers for the Neilgherrie district, Bangalore and Madras, who can land at Calicut for Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the Steamer at Madras.

N. B.—Until further notice the steamers from Bombay and Calcutta will call at Rutnagherry and Vingorla on the dates above given.

No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PER[illegible] GULF VIA KURRACHEE.

(Interchanging Cargo and Passengers at Bussorah, to and [illegible] Bagdad, with the Euphrates and Tigris Steam Navigation Company.)

THE British India Steam Navigation Company (Limited), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at Kurrachee, Guadur, Muscat, Bunder Abbas, Linga, Bushire, Fao, and Bussorah.

Up.	Feb.	Feb.	Down.	Feb.	Mar.
Leave Bombay	8 &	22	Leave Bussorah	26 &	12
„ Kurrachee	12	26	„ Fao	26	12
„ Guadur	13	27	„ Bushire	28	14
		Mar.		Mar.	
„ Muscat	16	2	„ Linga	2	16
„ Bunder Abbas	18	4	„ Bunder Abbas	4	18
„ Linga	19	5	„ Muscat	6	20
„ Bushire	22	8	„ Guadur	8	22
„ Fao	23	9	„ Kurrachee	10	24
Arrive Bussorah	24	10	Arrive Bombay	13	27

The Steam-ship "Comorin," 560 tons, 100 H. P., Commander R. L. Turner, will be despatched on Monday, the 8th February, at noon.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE British India Steam Navigation Company (Limited), under Mail Contract with Government, and in connection with the Weekly Service from England, despatch a Steamer to Kurrachee every MONDAY at noon.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM FERRIES (under contract with Government).—Steam Ferry Boats will ply across the Harbour daily, stopping at the undermentioned Bunders :—

Fares from Bombay to	Rewas.		Dhurumtur.		Oorun.		Oolwa.	
	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.
First Class	2	0	3	0	2	0	3	0
Second Class	0	12	1	0	0	8	0	12
Third Class	0	6	0	8	0	4	0	9

The Dhurumtur Ferry leaves Carnac Bunder daily at 8 A.M., and Dhurumtur at 1 P.M.

The Oolwa Ferry leaves Carnac Bunder daily at 9 A.M., and Oolwa at 1 P.M.

Passengers are required to obtain Tickets from the Bunder Clerk previous to proceeding on board.

J. A. SHEPHERD.

Apollo Street, Bombay, 5th November 1867.

BROACH, GOGO, AND BHOWNUGGUR FERRY.

STEAM FERRY (under Contract with Government.) A Steam Ferry Boat plies daily between Broach, Gogo, and Bhownuggur.

Fares from Broach.	To Gogo.		To Bhownuggur.	
First Class	Rs. 5	0	Rs. 7	0
Second Class	„ 3	8	„ 4	0
Deck	„ 1	8	„ 2	0
Horses	„ 4	0	„ 5	0
Carriages	„ 4	0	„ 6	0

Further particulars can be learnt on application to the undermentioned Agents :—

FURDOONJEE JEEWANJEE, at Broach.
RUTILALL PERMANANDASS, Gogo.
PURBHASHUNKER GOWREESHUNKER, Bhownuggur,

or to the undersigned at Bombay,

J. A. SHEPHERD.

Church Street, Bombay, 12th January 1869.

THE well known first class Steamer "Phlox," Baker, Commander, will leave Bombay for the under noted places every Tuesday, taking Goods and Passengers, starting from the Apollo Bunder at 4 P.M., viz :—

Hurnee.	Jeytapoor.	Vingorla.
Unjunwell.	Malwan.	Goa.
Rutnagherry.		

For Freight or Passage apply to Nusserwanjee Kersasjee, Manager, Bazaar Gate Street, and for Charter, to Messrs. Dadabhoy Ruttonjee & Co.

Rampart Row.

FOR LONDON.

(With prompt despatch.)

THE fine A 1 Ship "Lady McDonald," 632 Tons Register, Captain Kennedy, having the greater portion of her Cargo already engaged. For Freight apply to

SIR CHARLES FORBES & Co., Agents.

FOR LIVERPOOL.

To sail about the 20th of February.

THE Ship "Hartfield," 814 tons Register, Captain Sorrie, having capital accommodation for passengers, will be despatched as above. For freight or passage apply to

FINLAY, CLARK, & Co., Agents.

Bombay, 4th February 1869.

NOTICE.—Consignees of Goods per Ship "Northumbria," Knight, Master, from Liverpool, are requested to send off boats for their Cargo without delay, otherwise the goods will be landed by the Captain as they come to hand at the expense and risk of the concerned.

Captain Knight will not be responsible for the condition of any package after it leaves the Ship's deck.

ROBINSON & Co., Agents.

Bombay, 29th January 1869.

NOTICE.—Consignees of Cargo per Ship "Sam Mendel," arrived from Liverpool, are requested to send off Boats for their respective Goods without delay, otherwise they will be landed by the Captain as they come to hand at the risk and expense of the concerned.

Captain Murdock will not be responsible for the condition of any Package after it leaves the Ship's deck.

COUPLAND & Co.
Agents Ship "Sam Mendel."

Bombay, 5th February 1869.

NOTICES.

S. MAW & SON,
Manufacturers of
SURGEONS' INSTRUMENTS,
INFANTS' FEEDING BOTTLES, LINT, &c., &c.,
And dealers in all kinds of
DRUGGISTS' SUNDRIES,
and
APOTHECARIES' WARES,
11 & 12 ALDERSGATE ST., LONDON, E.C.

Illustrated Catalogues forwarded to the Trade on receipt of Business Card.

RIGAUD and Co.'s PARISIAN PERFUMERY patronised by the Empress of the French, and extensively used in all fashionable circles, for its excellence and superiority.

Rigaud and Co.'s Ylangylang and Maxilla Bouquet, the new scent. Rigaud & Co. are the only importers in Europe of the fragrant extract of Ylangylang, from the Phillippine Isles.

Rigaud and Co.'s Tolutine, a delicious toilet water, superior to Eau de Cologne, Toilet Vinegar, or Florida Water.

Rigaud and Co.'s Miranda Soap, exquisitely perfumed and keeping its fragrance to the last.

Rigaud and Co.'s Miranda Pomatum, for preserving and beautifying the hair.

Rigaud and Co.'s Dentorine, a most agreeable elixir for preserving the teeth and perfuming the breath.

Rigaud and Co.'s Tooth-Cream, a remarkable preparation, producing a brilliant whiteness to the teeth.

Rigaud and Co.'s Rose Powder; superior to Violet and all other Starch and Rice Powders.

The Little Monitor; a Guide to the Toilet, with Photographic Illustrations; will be sent on receipt of one stamp.

Wholesale, Rigaud and Co., 45, Rue de Richelieu, Paris.

Agents :—Bombay and Poona, Treacher & Co.
„ Madras, Barrie & Co.
„ Calcutta, Mackenzie Lyall, & Co.

SHIPPING.

OVERLAND FREIGHT ROUTE.

STEAM TO LIVERPOOL, LONDON, TRIESTE, MARSEILLES, BRINDISI, VENICE, GENOA, BARCELONA, HAVRE, ADEN, AND SUEZ.

THE Bombay and Bengal Steam Ship Company, under arrangements with other first class lines of Steamers from Alexandria, undertake to give through Bills of Lading for Goods via Egypt to the above and most other Continental Ports.

A limited number of Passengers can be accommodated.

Rates of Fare.

To Suez—1st Class £45, 2nd Class £25. } Exclusive of
To Trieste—1st Class £64 10s., 2nd class £37 5s. } Wines.

Steamers will leave Bombay on the 10th and 25th of each month; returning they will leave Suez on or about the 1st and 15th.

For Freight or Passage apply to Messrs. Stephen, Kennard & Co., London; Messrs. Tod, Kennard & Co., Liverpool; Messrs. Tod, Rathborne & Co., Alexandria; Austrian Lloyd's Steam Navigation Company, Trieste and Venice; and Messrs. Fraissinet Pere et Fils, Marseilles; or to the undersigned in Bombay.

The Steam-ship "Gunga," 1,300 Tons, Captain H. Child, will be despatched on the 10th February.

STEARNS, HOBART, & Co.

NEW ADVERTISEMENTS.

GRACE EGERTON.
(MRS. GEORGE CASE.)
FIRST APPEARANCE POSITIVELY ON TUESDAY, MARCH 2nd, 1869.

Mr. John H. Willy has the honour to announce that Mr. and Mrs. George Case will appear positively on Tuesday, March 2nd, at the Grant Road Theatre, in one of their celebrated and popular Entertainments. Mr. Willy has received a Telegram, stating that their heavy Baggage is being sent by the British India Steam Navigation Company's Steamer of the 2nd instant, and the P. & O. Co.'s Steamer on the 9th, from Calcutta, so that it will be impossible for them to appear before the 2nd March. Grace Egerton (Mrs. George Case) and Mr. George Case had the honour of giving one of their Entertainments in Calcutta, on January 29th, under the distinguished patronage of the Countess Mayo. Their repertoire consists of six entirely different Entertainments.

Mr. Willy will play some new Pianoforte Fantasias. Full particulars and Programmes will be issued in a few days.

6, Clare Road, Byculla.

STEVENS' CIRCUS.
A MAGNIFICENT PROGRAMME TO-NIGHT.
GRAND GIFT NIGHT
at the
CIRCUS ON THE ESPLANADE.
Mr. H. P. STEVENS

begs to announce to his Friends and the Public generally, that as he is about to close his Season in Bombay, he will take the opportunity of rewarding his numerous Patrons by presenting them with

TWO SPLENDID WATCHES,

(one 18 carat gold, enamelled and set with diamonds; and one silver) on

TUESDAY EVENING, 9th FEBRUARY 1869.

On which occasion his

FIRST BENEFIT

will take place, when he trusts that one and all of his admirers will rally around him.

STEVENS AS THE FIRE KING.
STEVENS AS THE HORSE-BACK JUGGLER.
STEVENS AND SONS IN THE DRAWING ROOM.
FIRST NIGHT
of
JOCKEY AND JENNY.

Particulars in Bills of the day.

During the performance two persons may be selected by the audience, and the drawing for the Watches will then take place.

H. P. STEVENS, Proprietor.

AUCTION OF HORSES.—To close an account, ten Arab Horses will be sold this day by Public Auction, at half past 3 o'clock P.M., at the Byculla Commission Stable. At the same, also, will be put up a powerful Bay Horse, 14-2, property of a Gentleman.

8th February 1869.

ALLI ABDOOLLA.

WITH reference to our Notice of the 27th July 1868, Mr. Charles Augustus Hanley has ceased to sign our Firm per procuration.

GRINDLAY, GROOM, & Co.

NOTICE is hereby given, that a large quantity of Salt Meat, returned from Abyssinia, will be sold by Public Auction at the Commissariat Depot, Colaba, near the Causeway, at 12 noon, on Tuesday next, the 9th instant. [illegible]—Cash; the lots to be removed forthwith.

L. DAVIES, Major,
Deputy Assistant Commissary General.

Bombay, Executive Commissariat Office, 6th February 1869.

NOTICE is hereby given, that certain Corn Mills, Clothing, &c., will be sold by Public Auction, at the Commissariat Depot, Colaba, near the Causeway, on Monday next, the 8th instant, and every subsequent day until further notice.

Terms—Cash; the lots to be removed forthwith.

L. DAVIES, Major,
Deputy Assistant Commissary General.

Executive Commissariat Office, Bombay, 6th February 1869.

NOTICE.—We have this day established ourselves as Merchants and Commission Agents under the style and firm of Merwanjee & Co.

MERWANJEE FRAMJEE PATELL.
COWASJEE SHAPOORJEE MEHTA.

No. 5, Church Gate Street, Bombay, 4th February 1869.

THE WILSON TESTIMONIAL.

A Meeting of the Sub-Committee will take place on the 8th instant (this day) in the Town Hall at half past 4 P.M. Also a Meeting of the General Committee in same place at half past 5 P.M. Members of both Committees are requested to attend.

JAMES DOUGLAS, Honorary Secretary.

Bombay, 8th February 1869.

NOTICE.—Consignees of Cargo per Ship "Prince Oscar," Captain Long, arrived from London, are requested to despatch Boats at once to take delivery, otherwise the same will be landed by the Captain at the risk and expense of the concerned.

THE LONDON, ASIATIC, & AMERICAN Co. (Ld.),
Agents Ship "Prince Oscar."

Bombay, 6th February 1869.

NOTICE.—Consignees of Cargo per Ship "Ophelia," from Liverpool, are requested to send their Delivery Orders, accompanied by Bills of Lading, for our countersignature and to pay their freight to us; also to despatch Boats at once to take delivery of their Cargo, otherwise the Goods will be landed as they come to hand.

Captain Stickland will not be responsible for the condition of any Package after it leaves the Ship's deck.

WALLACE & Co.,
Agents for Captain Stickland.

THE Annual Meeting of the Bombay Auxiliary to the British and Foreign Bible Society is appointed to be held in the Society's Depository, Esplanade, on Tuesday, the 9th instant, at 8 P.M., when a report of its proceedings for the past year will be submitted.

The Rev. Dr. Wilson, President of the Society, will occupy the chair.

The attendance of the Friends of the Society is respectfully invited.

D. C. BOYD, } Secretaries.
T. K. WEATHERHEAD, }

Bombay, 6th February 1869.

RE ALEXANDER COWPER, deceased.—Pursuant to Act XXVIII. of 1866 of the Legislative Council of India, entitled, "The Trustees' and Mortgagees' Powers Act 1866," Notice is hereby given, that all persons being Creditors of, or otherwise having claim upon or against the Estate of Alexander Cowper, formerly of Surat, in the East Indies, Superintendent of the Guzerat Revenue Survey, but late of Simla, in the East Indies, Lieutenant Colonel in the Royal Bombay Engineers, deceased, who died at Simla aforesaid on the 16th day of June 1868, and Letters of Administration of whose personal Estate and Effects (with the Exemplification of the Probate of the last Will and Testament issued out of the Principal Registry of Her Majesty's Court of Probate in England annexed) were on the 4th day of February 1869 granted by the High Court of Judicature at Bombay to Andrew John Macdonald, of Bombay, British Merchant, a partner in the firm of Messrs. Sir Charles Forbes & Co., and one of the constituted Attornies of Charlotte Hume, wife of Frederick William Hume, formerly Cowper, Spinster, the Sister and Sole Executrix of the last Will and Testament of the said Alexander Cowper, deceased, are required on or before the 7th day of March 1869 to send to Messrs. Rimington, Hore, and Langley, of Bombay, Solicitors for the said Administrator, the particulars of their claim upon or against the said Estate, and that at the expiration of such last mentioned period the Administrator will hand over the whole of the Assets of the said deceased to the said Charlotte Hume as such Executrix, having regard to the claims of which he shall then have notice and none other. All persons indebted to the said Estate, or having property of the deceased in their hands, are hereby required to pay or account for such debts or property to the said Administrator without delay.—This 6th day of February 1869.

RIMINGTON, HORE, and LANGLEY,
Solicitors, Bombay.

In the Press and nearly ready.

THE INDIAN CIVIL PROCEDURE, by WALTER M. BOURKE, Esq., M. A., Barrister-at-Law.

Part I.—Act VIII. of 1859 and the Supplemental Acts, together with all enactments in force on the subject. Annotated up to the end of 1868 from the judgments of all the Superior Courts in India and of the Privy Council.

Part II.—Privy Council Appeals. The Constitution and Special Procedures of the Civil Courts in India. High Courts and those subordinate to them; Provincial Courts of Appeal, with subordinate Tribunals; Small Cause Courts, &c.

Appendix.—Stamps. Limitation. Registration. Pleaders. Mookhters, &c.

Royal Octavo, price Rs. 20.
Thacker, Vining, & Co.—Bombay.
Thacker Spink, & Co.—Calcutta.

THE ABYSSINIAN EXPEDITION, and the Life and Reign of King Theodore, by Roger Acton, illustrated by one hundred Engravings reprinted from the "Illustrated London News." Folio. Rs. 16.

Rampart Row.

THACKER, VINING, & Co.

ENGINEER'S and CONTRACTOR'S POCKET BOOK for 1869. Rs. 4-8.

THACKER, VINING, & Co.

ADCOCK'S ENGINEER'S POCKET BOOK for 1869. Rs. 4-8.

THACKER, VINING, & Co.

HALF-YEARLY ABSTRACTS of the MEDICAL SCIENCES. Vol. 48, July to Dec. 1868. Rs. 5.

THACKER, VINING, & Co.

BRAITHWAITE'S RETROSPECT of MEDICINE, or Half Yearly Journal of Discovery and Improvement in Medical Science. Rs. 4-8.

THACKER, VINING, & Co.

Globe editions, uniform and complete.

Shakespere's Complete Works	Rs. 2	12
Arabian Nights Entertainments	2	12
Don Quixote	2	12
Gil Blas	2	12
Sterne's Works	2	12
Robinson Crusoe	2	12
Goldsmith's Works	2	12
Burn's Works	2	12
Morte d'Arthur	2	12

THACKER, VINING, & Co.

NEW ADVERTISEMENTS.

PAYNE AND Co.
(BOMBAY BRANCH,)
BOMBAY,
WINE MERCHANTS & REGIMENTAL AGENTS,

IMPORTANT.

The following are the vessels advised with Wines on Board for our Bombay Branch :

"PRINCE OSCAR."
"KHORASAN."
"MERWANJEE FRAMJEE."
"BENVOIRLICH."
"MELROSE."
"FERDINAND MERIC."
"BRITISH SOVEREIGN."
"PRINCE ALFRED."
"DILBHUR."
"GAULOIS."
"PEMBROKE CASTLE."
"NIGHT HAWK."
"STRATHBLANE."
"ROYAL ARTHUR."

The Wines are on the following respective vessels :—

"KHORASAN"
(Sailed 30th October).

SHERRIES, BOTTLED
PORT
BRANDY
WHISKEY
OLD TOM
VERMOUTH
LIQUEURS
BASS'S BEER, Bottled by H. Stone.

"PRINCE OSCAR"
(Sailed 28th October).

CHAMPAGNES
LIQUEURS
OLD TOM
ORANGE BITTERS
GENEVA
GINGER WINE
GUINNESS'S STOUT
BASS'S BEER, Bottled by M. B. Foster & Sons.
BASS'S BEER, Bottled by H. Stone & Co.
PORT
JAMAICA RUM.

"BENVOIRLICH."

CLARETS FOR CUP
CLARETS FOR BREAKFAST
CLARETS FOR TIFFIN
CLARETS FOR DINNER
CLARETS FOR AFTER DINNER, VERY FULL,
such as
CHATEAU MARGAUX
CHATEAU LAFITTE
CHATEAU LATOUR.

"MERWANJEE FRAMJEE."

CHAMPAGNE, SIX KINDS
SHERRIES, BOTTLED
BASS'S BEER, Bottled by M. B. Foster & Sons.

"PRINCE ALFRED."

BEER IN WOOD (BASS'S),
In Hogsheads and Kilderkins.
BRANDIES
CHAMPAGNES, SIX KINDS
SPARKLING MOSELLE
HOCKS, STILL & SPARKLING
BASS'S BEER, Bottled by M. B. Foster.

"FREDERICK MERIC."

AFTER DINNER CLARET, HIGHEST BRAND
SAUTERNE
BRANDIES
SHERRIES, BOTTLED
CHAMPAGNES, FOUR KINDS
OLD TOM
WHISKEY, SCOTCH AND IRISH
HOLLANDS
JAMAICA RUM
ORANGE BITTERS
DUTCH LIQUEURS
VERMOUTH.

"BRITISH SOVEREIGN."

MOSELLES, SPARKLING AND STILL
HOCKS, SPARKLING AND STILL
SHERRIES, BOTTLED
SHERRIES IN WOOD
(10 Different Brands),
PORT WINE, BOTTLED
BASS'S BEER (Bottled by M. B. Foster)
PORT WINE IN PIPES
KILDERKINS BASS'S BEER
BRANDIES
LIQUEURS FRENCH
MARSALA
CHATEAU Y'QUEM
BURGUNDIES
STILL HOCKS.

"DILBHUR."

RHENISH WINE OR STILL HOCKS,
From Rs. 18 to Rs. 40 per dozen.
BURGUNDIES
CREAM OF THE VALLEY
DUTCH LIQUEURS
DUBLIN STOUT
BASS'S BEER, Bottled by M. B. Foster & Sons and H. Stone & Co.
KILDERKINS BASS'S BEER
EAU DE VIE OR LIQUEUR
BRANDY 20 YEARS OLD
SHERRIES IN WOOD
SHERRIES, BOTTLED

"GAULOIS"
(Direct from Bordeaux).

CHABLIS
SAUTERNE
CLARETS FOR CUP
CLARETS FOR BREAKFAST
CLARETS FOR DINNER
CLARETS FOR AFTER DINNER, VERY FULL, viz.,
CHATEAU MARGAUX
CHATEAU LAFITTE
CHATEAU LATOUR.

We have not received Invoices of Goods on board the other vessels, viz., "Pembroke Castle," "Night Hawk," and "Strathblane," having sailed only a short time prior to the latest London dates. In due course we shall detail the shipments.

PAYNE AND Co.,
ELPHINSTONE CIRCLE,
Opposite the Custom House,
BOMBAY.

Places of Business and Agencies.

Calcutta	Belatee Bungalow.
London	George Street, Mansion House.
Paris	Rue de Bonde.
Wine Districts	Coblentz. Moselle. Frankfort O. M. Epernay. Rheims. Bordeaux. Cognac.
China	Hongkong. Shanghai.
Manilla	Strada Philipinas.

PAYNE AND Co.,
BOMBAY,
ESTABLISHED IN CALCUTTA UPWARDS OF HALF A CENTURY.

NEW ADVERTISEMENTS.

PAYNE AND Co.
[BOMBAY BRANCH.]
TERMS.

GUARANTEE.—We wish it to be distinctly understood that in all instances we guarantee the quality and purity of our Wines and Spirits, and that we engage to take back or exchange any that may not be approved.

QUOTATIONS.—Our quotations for Sparkling Wines are for good delivery from our Godowns, our calculations being based to guarantee the full complement of sound bottles in each case; the risk of breakage and ullage is thereby avoided by the consumer.

DELIVERIES.—Our deliveries will be in quantities of not less than 1 doz., excepting Liquors, which can be had in any quantity, sample bottles may be had and to the purchasers of 6 dozens and upwards there will be no charge made for the same.

OUR LONDON & BORDEAUX HOUSES.—Those of our friends desiring to indent direct on our London and Bordeaux houses can be supplied at home quotations.

CASH DEPARTMENT.—We would direct special attention to our cash quotations which we have found so successful in Calcutta, whereby our friends derive all the advantages of a cash transaction, by obtaining their Wines at the very lowest remunerative prices. All orders to the Cash Department should be accompanied by a Remittance, in the absence of which they will be transferred to the Credit Department for execution at credit rates.

ADULTERATIONS.—We take the liberty of mentioning that there is a vast quantity of adulterated Wines shipped to this country which are offered at somewhat lower prices than those at which we can afford to sell pure ones; still we are assured that good wines will stand their ground when fairly tested. Those parties, however, who vend "made up" wines act very injuriously to the fair trader, and bring discredit on the merchant generally.

Those of our friends desiring to indent direct on our London and Bordeaux houses can be supplied on the following terms :—

Prices on board export ship, free of all charges.

SHERRY—24s. 34s. 45s. 52s. and 56s.	per doz.
PORT—34s. 36s. and 40s.	„
CHAMPAGNE—36s. 42s. 48s. and 62s.	„
Ditto Magnums 100s. and 115s.	„
SPARKLING MOSELLE & HOCKS—40s. 42s. and 45s.	„
STILL HOCKS & MOSELLE—20s. 24s. 40s. and 45s.	„
CLARETS, Light Breakfast, 16s. 18s. and 20s.	„
Do. (good body) 32s. 36s. and 54s.	„
BRANDY, 28s. 32s. and 50s.	„

WINES IN WOOD.

SHERRY, £42, £50, £64, and £92 per butt.
PORT, £48, £64, £78 and £98 per pipe.
CLARETS, £10, £18, £25, £36 and £40 per hhd.

Other Wines and Spirits at home quotations.—See separate circular.

Terms to Messes.—6 months from date of Bill of Lading, or 5 per cent. discount on cash deposit.

London address, 16 George St., Mansion House.

PAYNE & Co.

Elphinstone Circle, Bombay.

WANTED, to purchase, a Tug Steamer for towing Boats in the Bombay Harbour. Full particulars regarding dimensions, power, daily consumption of Coal, and price to be forwarded to

BYRAMJEE NUSSERWANJEE & Co.
Landing Contractors G. I. P. Railway Company, Frere Bunder.

6th February 1869.

FOR SALE.—Vols. I. and II. of the Oriental Races and Tribes, Residents and Visitors of Bombay.—A Series of Photographs, with Letter-Press Descriptions. By William Johnson, Bo. Uncov. Civil Service.

Vol. I.—Gujerat, Kutch, and Kattiawar.
Vol. II.—Maharashtra, or Mahratta Country.
Price per Volume 5 Guineas—Rs. 52½.

Bombay, 6th Feb. 1869.

CHESSON & WOODHALL.

PAPER FOR SALE.—Glazed and common Backing about 300 lb., Marble and Brown Casing 50 lb., Blue Facing 11 lb.

Printing, Royal 18 to 26 lb., Double Royal 40 lb., Double Demy 34 to 40 lb.

Handmade Foolscap, (15½ and 18 lb.), Small Post, Large Post, Demy, Medium, Royal and Super-royal.

PEEL, CASSELS, & Co.

PREPARED BOARDS, suitable for Flooring, Ceiling, &c., just received ex ship "Ardgowan"—6 in. by ½ in., tongued and grooved, Whitewood, with 6½ in. by ½ in., tongued, grooved and beaded, of both Whitewood and Redwood. For sale in lots of 5,000 ft. deliverable on Carnac Bunder. Apply to

PEEL, CASSELS, & Co.

6th February 1869.

WANTED.

WANTED, an Overseer for the Local Funds Department in the Shikarpoor Collectorate. None need apply but those who possess a good knowledge of Surveying and Drawing and can produce Certificates to that effect. They must also be able to read and write English.

Salary (Rs. 100) One Hundred Rupees per month and (Rs. 40) Forty Rupees a month extra when travelling.

Apply to the Local Fund Executive Engineer, Shikarpoor, Upper Sind.

HOUSES, &c., TO LET.

TO LET, Rooms and Godowns in Grant Buildings and in the Old Commissariat Building. Also the premises in Forbes Street, adjoining Messrs. Bennett and Co.'s.

Apply to the Manager Land Mortgage Bank of India (Limited), Parsee Bazaar Street.

TO BE LET, two commodious Bungalows on the Bandora Hill, with Out-houses, Stables, &c., (formerly the Property of J. Ibbs, Esq., of the Indian Navy), commanding a desirable and an excellent view and open sea-breeze. For rent and particulars apply to C. & J. HORMUSJEE, at their Office, under the Office of the Municipal Commissioner, in Apollo Street.

Bombay, 14th January 1869.

NOTICES.

FRENCH MEDICINES,
PREPARED BY
GRIMAULT & Co.,
CHEMISTS TO H.I.H. PRINCE NAPOLEON,
45, Rue de Richelieu,
PARIS.

CHILDREN'S DISEASES.

IODIZED SYRUP of HORSE-RADISH, prepared by Grimault and Co., Paris.—This syrup contains iodine combined with the juice of water-cress, horse-radish, and scurvy-grass, in which iodine and sulphur exist naturally, and for this reason it is an excellent substitute for cod liver oil, which is generally supposed to owe its efficacy to the presence of iodine. The iodized syrup of horse-radish invariably produces most satisfactory results administered to children suffering from lymphatism, rachitism, congestion of the glands of the neck, or the various eruptions on the face so frequent during infancy. It is also the best remedy for the first stage of consumption. Being at once tonic and depurative, it excites the appetite, promotes digestion, and restores to the tissues their natural firmness and vigour.

DISEASES of the CHEST.

SYRUP of HYPOPHOSPHITE of LIME.—Grimault and Co., Chemists, Paris.—A syrup compounded with this new salt has been introduced by Dr. Churchill for the treatment of pulmonary phthisis. Recent trials made at the Brompton Consumption Hospital, an institution especially devoted to the treatment of diseases of the chest, have abundantly demonstrated the absolute necessity of obtaining this new therapeutic agent in the most perfectly pure and neutral condition. Each tablespoonful of syrup contains four grains of perfectly pure hypophosphite of lime; and, as compounded by MM. Grimault & Co., of Paris, this syrup is the only preparation which guarantees to the medical profession all the properties required in this valuable medicine.

DIARRHŒA, DERANGEMENTS OF THE STOMACH.

GRIMAULT and Co.'s GUARANA—This natural vegetable production, perfectly innocuous, has been long used in Brazil with the utmost success as a remedy for diarrhœa, sick head-ache, dysentery, and all disorders proceeding from derangement of the stomach or bowels. This powder is indispensable for all families, and far more efficacious than opium and the subnitrate of bismuth.

SOLUBLE PHOSPHATE or IRON.
By Leras. M. D., Docteur es Sciences.
GRIMAULT & Co., CHEMISTS.

According to the opinion of the members of the Paris Academy of Medicine, this article is superior to all the ferruginous preparations known. It agrees best with the stomach, never causes costiveness; it contains the elements of the blood and the osseous frame, and succeeds where other preparations fail, such as Vallet's pills, iron reduced by hydrogen lactate of iron, and ferruginous mineral water. One table spoonful of the solution or syrup contains three grains of salt of iron. They are both colourless.

DR. BURIN DU BUISSON'S Digestive Lozenges of the Alkaline Lactates.

The Alkaline Lactates exercise the most beneficial influence over the derangements of digestion, either by their peculiar action on the mucuous membrane of the stomach, or by affording to the latter through their combination with the saliva to the gastric juice a supply of lactic acid, which all English, French, and other physiologists admit to be an essential principle of digestion. For the information of those who may be without medical advice, it may be stated here that the symptoms of impaired digestion are—Headache, pain in the forehead, hemicrania, gastritis, gastralgia heartburn, wind in the stomach and bowels, loss of appetite, emaciation, etc

INTERNAL of LOCAL
New Curative Agent.
MATICO.
GRIMAULT & Co., PARIS.

This new remedy is prepared from the leaves of a Peruvian pepper shrub, called Matico, and cures promptly and infallibly without any fear of inflammatory results. The great majority of physicians in Paris, Russia, Germany and New York now use no other remedy. Full directions accompany each Bottle and Packet, or an explanatory Treatise will be sent post free.

Agents :—Bombay and Poona, Treacher & Co.
„ Madras, Barrie and Co.
„ Calcutta, Noskey & Co.

THE PHARMACOPŒIA.—The Second Edition (page 188) of the Translation of the Pharmacopœia of the Royal College of Physicians of London, by Dr. G. F. Collier, published by Longman and Co. :—"It is no small defect in this compilation (speaking of the Pharmacopœia) that we have no purgative mass but what contains aloes; yet we know that hæmorrhoidal persons cannot bear aloes, except it be in the form of

COCKLE'S PILLS,

which chiefly consist of aloes, scammony, and colocynth, which I think are formed into a sort of compound extract, the acridity of which is obviated, I suspect, by an alkaline process, and by a fourth ingredient (unknown to me), of an aromatic tonic nature. I think no better and no worse of it for its being a patent medicine. I look at it as an article of commerce and domestic convenience, and do not hesitate to say it is the best made pill in the kingdom; a muscular purge, and a hydrogogue purge combined, and their effects properly controlled by a diligent and corrigent. That it does not commonly produce hemorrhoids, like most aloetic pills, I attribute to its being thoroughly soluble, so that no undissolved particles adhere to the mucous membrane."

NOTICES.

NOTICE is given, that a Cotton Market has been established in the immediate vicinity of the Great Indian Peninsula Railway Station at Julgaum. The Market is now open.

J. SHEPPARD, Acting Collector.

Khandeish, Collector's Office, Camp Ravere, 1st February 1869.

IRON SHIP COMPANY, Limited, (in Liquidation).—A Seventh Distribution of Assets, Rs. 286 per Share, will be payable at our office on and after the 8th instant.

CAMPBELL, MITCHELL, & Co.,
Agents to the Liquidators Iron Ship Company, Limited.

Bombay, 4th February 1869.

WE have this day entered into Partnership as Average Staters and Accountants. Our combined business will henceforth be conducted under the style of "Lidbetter & Wilson."

T. LIDBETTER.
G. R. WILSON.

6, Elphinstone Circle, Bombay, 3rd February 1869.

NOTICE.—Messrs. CUNHA and Co. beg to announce that they have a New Stock in hand for sale—Ladies', Gentlemen's and Children's BOOTS, Broad Cloth, Merino Millinery, and Jet Ornaments of all kinds, Hats for Ladies and Gentlemen, Musical Instruments, Strings and Books, Pictures of all European Royal Families, without frame. The above articles can be had at a very moderate rate.

New Encyclopædia of Arts and Sciences, in 21 volumes.

A very superior Band, either Orchestra or Brass, for alls, Theatres, &c., is also supplied at a short notice.

Kalbadavie Road, No. 35.

MILLINERY ESTABLISHMENT.
UXBRIDGE HOUSE.
No. 7, Clare Road. Byculla,
also
No. 3, Hummum Street, Fort, Bombay.
Established in 1851.
MRS. LAKE

Has always on hand a choice selection of Millinery kept up by supplies received Overland.

Wedding and Mourning Orders executed with the greatest care and punctuality.

Orders from Outstations must be accompanied by a Remittance or reference for payment in Bombay.

N. B.—Ladies' Own Materials made up.

MRS. LAKE

HAS just received the following New Goods "Overland," per Steamer "Sumatra" :—

The New "Millinery" Hat for Ladies.
The New Opera Cloak.
The New Imperial Chignon.
The New Tortoiseshell Comb for Chignon.
The New "Victoria" flounced Dress Improver.
The New Comb in Jet and Pearls.
The New large Pearls for Chignon.
The New fluted Horse Hair Dress Improver.
The New frilled Petticoat, White and Coloured.

BONNETS & HATS.	Dress Bonnets, in great variety. Ladies' Riding Hats with Veils. Ladies', Children's, and Infants' Hats. Black and White Tulle Hats, trimmed, Feathers and Flowers.
FOR BALL AND DINNER DRESSES.	Rich Satins, Moires, coloured Shot, and plain Silks, coloured and white Grenadines, Opera Cloaks, Fans, Gloves, &c.
FOR WEDDINGS.	Bridal Wreaths and Veils, Handkerchiefs, Rich Satins, Moires, Tulle, Grenadine, Silks, Gloves, Fans, Parasols, &c.
FOR MOURNING.	Paramattas, Silks, Merinos, Crepes, Alpaca, Silk Grenadine, Tulle, Bonnets, Hats, Jet Combs, and Ornaments, Jet Trimming, Black Silk Stockings, Gloves, &c.
FOR INFANTS.	Hoods, Cloaks, Pelisses, Pinafores, Bibs, Socks, Woollen Boots, Woollen Hoods, also House Frocks at Rs. 4 8 as. each.

"Ladies' own Materials made up."

"All orders carefully and expeditiously attended to."—Orders from Outstations must be accompanied by a Remittance or reference for payment in Bombay.

"Overland Trunks on hand."

Uxbridge House, Byculla, Bombay; and also No. 3, Hummum Street, Fort, January, 1869.

NOTICE.—Tenders will be received at my Office, at the Commodore's Bungalow, Marine Lines, up to noon on the 10th of February next, for the purchase of the Hull and Masts as now standing of H. M.'s "Vigilant," the Boilers and Engines being removed at the cost of the seller before delivery.

Also for the purchase of the said Hull and Spars, together with the Boilers and Engines as now fixed and fitted.

Intending purchasers may view the Vessel by application on board.

20 per cent must be paid down so soon as a tender is accepted, and the remainder on the delivery of the Vessel.

I do not bind myself to accept the highest or any offer.

L. G. HEATH, Commodore,
Commanding the East Indian Squadron.

Bombay, 30th January 1869.

THE VIEGAS SLIP COMPANY (Ld.)—NOTICE to Shipowners, Commanders, Contractors, Upcountry Dealers, and the Public.—The Company which has to a great extent supplied the want of the Mercantile Community of Bombay for Dock accommodation and the means of repairing Wooden and Iron Vessels, Steamers, and Machinery of all kinds, and which has hitherto received support from the Local Shipping and other Companies, is prepared to undertake on moderate terms all sorts of Ship Work, Caulking, Coppering, making Boats, Masts, Yards, &c.

The Foundry and Workshop Departments being under the management of an experienced European Moulder, orders for all description of Castings, Blacksmith, and Boiler-maker's work are executed with despatch and to the entire satisfaction of Customers.

For further particulars apply to the undersigned on the Slip ard, Mazagon, or at the Company's Office, No. 6, Bombay Green opposite to the New Bank of Bombay.

SORABJEE FROMMURZ, Secretary.

Bombay, 5th December, 1868.

MAZAGON LAND and RECLAMATION COMPANY (Limited).—TO CONTRACTORS, BLACKSMITHS and OTHERS—NOTICE.—There will be sold, by Public Auction, at the Company's property, Mazagon, on Tuesday, the 9th day of February proximo, at 3 P.M. The Materials of a large Magazine, together with the right of quarrying to a certain level, Sundry lots of Anvils, Bellows, Forges, Blocks, Iron work for Waggons, Punching and Shaping Machines, 2 Stationary Engines (one 14 and one 40 Horse Power) Locomotive Engine, Contractors' Waggons, rails for Permanent Way, dressed stone and sundry other articles.

Terms.—A Deposit of 25 per cent. to be made at the time of purchase and the balance before removal.

All lots to be removed within 7 days, or they will be resold and the Deposit forfeited.

The above can be inspected on application to Mr. George Gahagan, Traffic Superintendent on the Works, from whom full particulars can be obtained.

RITCHIE, STEUART, & Co.,
Secretaries and Treasurers,
Mazagon Land and Reclamation Company (Limited.)

Elphinstone Circle, 20th January 1869.

IN CHANCERY.—In the matter of the Companies Act 1862, and in the matter of the Commercial Bank Corporation of India and the East.

Notice is hereby given, that the Right Honourable the Master of the Rolls has directed a Meeting of the Contributories of the abovenamed Corporation, to be summoned pursuant to the above Statute, for the purpose of ascertaining their wishes as to the Scheme prepared for a settlement of the pending litigation in the above matters, and that such Meeting will be held on Wednesday, the 10th day of February, 1869, at half-past 3 o'clock in the afternoon, at Sassoon's Buildings, Apollo Street, Bombay, at which time and place all the Contributories of the said Corporation resident in or near Bombay are requested to attend. The said Judge has appointed Mr. George Frederick Rimington to act as the Chairman of such Meeting.

WILLIAM HOPKINS HOLYLAND,
Official Liquidator,
13, Gresham Street, London, E.C.

Dated this 28th day of December, 1869.

IN CHANCERY.—In the matter of the Companies Act 1862, and in the matter of the Commercial Bank Corporation of India and the East.

Notice is hereby given, that the Right Honourable the Master of the Rolls has directed a Meeting of the Creditors of the abovenamed Corporation, to be summoned pursuant to the above Statute, for the purpose of ascertaining their wishes as to the Scheme prepared for a settlement of the pending litigation in the above matters, and that such Meeting will be held on Thursday, the 11th February, at half-past 3 o'clock in the afternoon, at Sassoon's Buildings, Apollo Street, Bombay, at which time and place all the Creditors of the said Corporation resident in or near Bombay are requested to attend. The said Judge has appointed Mr. George Frederick Rimington to act as the Chairman of such Meeting.

WILLIAM HOPKINS HOLYLAND,
Official Liquidator,
13, Gresham Street, London, E.C.

Dated this 28th day of December, 1869.

IN the HIGH COURT of JUDICATURE at BOMBAY.—Ordinary Original Civil Jurisdiction.

Suit No. 52 of 1866.

Ramnarayen Dyaram, of Bombay, Hindoo Inhabitant, residing at Middle Bhoywada, in the Island of Bombay, and Girdhurlall Sewnarayen, Hindoo, residing also at Middle Bhoywada, in Bombay aforesaid... } Plaintiffs.

vs.

Saloobai, Widow and Executrix of the last Will and Testament of Bhyroo Bhowanee, late of Bombay aforesaid, Hindoo Inhabitant, deceased, residing in Second Carpenter Street, in Bombay aforesaid, Juggonnath Bhyroo and Luxumon Bhyroo, Hindoo, residing at Second Carpenter Street aforesaid ... } Defendants

Pursuant to the Decretal Order made in the above Suit, and bearing date the 6th day of April 1867, the following immoveable property will be sold in two lots by Public Auction before Charles E. Fox, Esq., Commissioner of the High Court of Bombay, at his Office in Court House, on Wednesday the 17th day of February next, at the hour of three o'clock in the afternoon.

Lot No. 1.

All the estate and interest of the abovenamed Ramnarayen Dyaram, Girdhurlal Sewnarayen, deceased, Saloobai, Juggonath Bhyroo and Luxumon Bhyroo, or any of them, in all that piece or parcel of land or ground, together with the messuage, tenement or dwelling-house standing thereon, situate in the sub-district of Bhooleshwur, on the eastern side of Second Carpenter Street, without the Fort, containing by admeasurement one hundred and eighty-five square yards (be the same a little more or less), assessed by the Collector of Land Revenue under No. 1908 and by the Collector of Municipal Taxes under No. 18, bounded as follows :—On or towards the north by the property of Shaik Mahomed Ibrahim, on or towards the south by the house of Gunput Pandoorung, on or towards the east by a passage running between (and appertaining in common to) the premises comprised in this lot, and the property of Ramchunder Luxumonjee, and on or towards the west by Second Carpenter Street, and which premises are at present occupied by the abovenamed Saloobai, Juggonath Bhyroo and Luxumon Bhyroo, and by the tenants of the Receiver appointed in this Suit, and were formerly occupied by the abovenamed Saloobai, Juggonath Bhyroo and Luxumon Bhyroo.

Lot No. 2.

All the estate and interest of Ramnarayen Dyaram, Girdhurla Sewnarayen, deceased, Saloobai, Juggonnath Bhyroo and Luxumon Bhyroo, or any of them, in all that messuage, tenement or dwelling-house standing on Fazundary ground, situate in the sub-district of Bhooleshwur, on the southern side of Nowrojee Hill Second Row (otherwise known as Nowrojee Hill), without the Fort, containing by admeasurement three hundred seventy-three and six-ninth square yards (be the same a little more or less), assessed by the Collector of Municipal Taxes under No. 51, bounded as follows :—On or towards the north by Nowrojee Hill Second Row, on or towards the south by the houses of Poondlic Calloe, on or towards the east by the house of Dhanee Caleen, widow of Bapoo Khundoo, and on or towards the west by a public passage, and which premises are at present vacant but were lately occupied by the abovenamed Saloobai, Juggonath Bhyroo and Luxumon Bhyroo or their tenants.

For further particulars and conditions of sale applications may be made at the Office of the Commissioner of the High Court, and at the Office of Mr. Cleary, Solicitor for the said plaintiffs, No. 3 Rampart Row, Fort.—Dated this 11th day of January 1869.

CHALES E. FOX, Commissioner.

NOTICES.

NOTICE.—Subscribers who have not paid their Subscription for Captain J. W. Young's Memorial Fund are requested to pay into the New Bank of Bombay at their earliest convenience.

Bombay, 4th February 1869.

NOTICE is hereby given, that the undersigned will receive payment of premiums to the 15th instant from such of the members of the late 8th Bombay Laudable Society as are desirous of continuing their Insurances in the English Assurance Company.

W. NICOL & Co.

Bombay, 1st February 1869.

INDO-BRITISH INSTITUTION.—The Annual Meeting will be held on Friday, 12th February, at 5 P.M., in the Boys' School. The Lord Bishop of the Diocese will preside.

A Sermon will be preached in Trinity Church, Sonapore, in aid of the funds of the Institution on the Sunday following (Feb. 14) at the 6 P. M. service, by the Right Reverend the Bishop.

NOTICE is hereby given that a strip of Land lying to the east of the Bombay, Baroda, and Central India Railway, close to the Frere Bridge, on the south side of the Grant Road, will be put up to Public Auction at the Collector's Office, Elphinstone Circle, on Monday, 15th February 1869, at one o'clock P.M. For terms and particulars apply to

G. NORMAN, Acting Collector.

Bombay, Collector's Office, 28th January 1869.

PORT CANNING LAND, INVESTMENT, RECLAMATION and DOCK COMPANY (Limited).—Notice is hereby given, that the following Shares have been forfeited by a Resolution of the Board of Directors passed on the 31st October 1868 for non-payment of the 2nd, 3rd, and 4th Calls :—Nos. 3540 to 3549, 3777, 4001, 4291, 4905, 4959, 5187, 5733 to 5739 and 5864—24 shares.

By Order of the Directors,
GEORGE BLAIN, Manager.

Bombay, 3rd February 1869.

TO be SOLD by PUBLIC AUCTION at the Stores, Byculla, on Friday the 12th February, at 2 P.M., if not previously disposed of by private contract.

A 20 H. P. Horizontal high-pressure Stationary Engine, by Edwin Maw, of Doncaster.

The Engine is second-hand, in good repair, the 12 ft. Driving Wheel being fitted with spur gearing. Can be seen by application at the Storekeeper's Office, G. I. P. R., Byculla.

ALFRED KING, Acting Storekeeper.

TO SPORTSMEN.

A best Patent Centre fire D. B. L. Gun, No. 3,527, in best Oak and leather case, furnished complete, Patent Cartridge loading Machine, waterproof gun cover and bottle of Oil, 400 best C. F. cases, 2 lbs. of Wads, and box of caps for Cartridges	Rs. 750	0
A Dougal's single muzzle loading Tiger Rifle in case with fittings	600	0

Rampart Row.

THACKER, VINING, & Co.

ARRIVAL of SIXTY best ARAB HORSES.—SUNTOOKJEE SORABJEE SUNTOOK presents his best compliments to his Constituents, and the Public in general, and begs most respectfully for an inspection of the 6th batch of best Arab Horses, amongst which are some that are rarely to be seen in India, consisting of good Chargers, Racers, and Hunters.

Some Grey Pairs can also be got from this batch.

New Sonapore Street, Dhobie Talao, Bombay, 25th January 1869.

ALLIANCE SPINNING COMPANY (Limited).—The Ninth Ordinary General Meeting of the Shareholders of this Company will be held at the Office of Messrs. Ghellabhoy Heerjee & Co., (Agents), No. 1 Church Street, Bombay, on Monday the 15th day of February 1869, at 12 noon, to transact the following business :—

1st. To receive the Directors' Report and the Audited Balance Sheet made up to 31st December 1868.

2nd. To elect Directors for the ensuing year in room of those who retire by rotation, but who are eligible for re-election.

3rd. To appoint an Auditor or Auditors for the ensuing year, and to fix his or their remuneration.

4th. To declare a dividend for the last half-year.

The Transfer Books of the Company will be closed from Monday the 8th instant to the day of the Meeting; both days inclusive.

By order of the Board of Directors,
FURDOONJEE ARDASEER, Acting Secretary.

LINDLEY and WARREN.
PHOTOGRAPHERS AND MINIATURE PAINTERS.
Apollo Street.

STUDIO OPEN DAILY from 10 till 4.

Cartes de Visite	Rs. 12	per dozen
Vignettes, Groups and Diamond Cameos	„ 15	„
Postage Stamps	„ 5	„
Cabinet Portraits	„ 24	„
Large Groups and Portraits	„ 4	each

Miniatures and Portraits on Ivory of exquisite finish, and Photographs of every description Tinted and Painted at the shortest notice. Specimens always on view.

The Album of Architecture for Goozerat is now on sale. 20 Photos 12 by 10 each, with Ground Plans and Letter Press by T. C. Hope, Esq., C.S. Price Rs. 50.

Portrait and View Albums always on sale.

NOTICE.

MESSRS. SACHE and MURRAY beg to announce that their Series of VIEWS OF BOMBAY and VICINITY are now ready, to which they solicit public inspection.

Size of Plate, 12 in. by 10.
Price Rs. 2-8 per Copy,

or Rs. 2 per Copy to Subscribers for the whole Series of 50 Plates.

PHOTOGRAPHY.

BROACH EXHIBITION.
FIRST PRIZE AWARDED TO
SACHE AND MURRAY,
FOR PLAIN PHOTOGRAPHIC PORTRAITS,
FIRST PRIZE FOR PORTRAITS, COLOURED.

MESSRS. SACHE AND MURRAY,
PHOTOGRAPHERS AND COLOURISTS,
Rampart Row, Next Door to Soundy & Co.

STUDIO FOR PORTRAITURE OPEN DAILY FROM 8 A.M. TILL 4 P.M.

A large Collection of Views of
CALCUTTA, RUSTIC SCENES in BENGAL, the NORTH WEST PROVINCES, and HIMALAYAS,
are on Exhibition, to which they respectfully invite inspection.

THOMPSON and COMPANY.
CHEMISTS AND DRUGGISTS,
Opposite the Secretariate,
22, APOLLO STREET, BOMBAY,
From the late firm of
ROGERS & Co.

PRESCRIPTIONS.

Every care and attention is given to this Department of our business, and being under our personal superintendence, Physicians and Patients may rely on all articles being supplied of the best quality, and prepared with exactness and uniformity.

MEDICINE CHESTS IN GREAT VARIETY.

SHIPS' MEDICINE CHESTS CAREFULLY REFILLED.

Messrs. Thompson & Co. devote particular attention to Ships' Medicine Chests, and will, at any time, send on Board a competent party to have the Chest examined, free of charge.

PATENT MEDICINES.

- Hair Brushes.
- Nail Brushes.
- Tooth Brushes.
- Combs.
- Corn Plasters.
- Perfumery.
- Sponges.
- Sponge Bags.
- Flesh Gloves.
- Chest Expanders.
- Eau de Cologne.
- Violet Powder.
- Feeding Bottles.
- Court Plaster.
- Filters.

and a large stock of other sundries.

PIPES, TOBACCO, CHEROOTS.

Orders from Outstations, accompanied by a Bombay reference, will receive every care and attention.

THOMPSON & Co.

P. GRANT AND SON,
SADDLERS AND HARNESS MAKERS.
No. 1 Meadow Street, Fort, Bombay.

GEO. NICOLL and COMPANY,
(No. 24, Meadow Street, Bombay.)
1, East Street, Poona,

Have much pleasure in announcing to their numerous Customers and the Public, that they have just received Overland a large supply of Boots, Shoes, and Slippers, a few of which are enumerated below :—

LADIES' BOOTS, SHOES, AND SLIPPERS.

White Satin, K[illegible] Marsala, and Jean Boots.
Bronze, Sensat[illegible] and Plain. do.
Black Satin [illegible] do.
„ Kid, Hessian, Bootees, Croquet, Walking, Plain, and House Boots.
„ Brown and Grey Cashmere Boots.
To fasten over Instep with Elastic Bands (French).
White Satin and Jean Shoes.
Slippers Red, Black, Blue, and Bronze.

GENTLEMEN'S BOOTS, SHOES, AND SLIPPERS.

French Glove Kid (Emperor's)	Boots	Dress.
All Patent „	do.	
Do. „ (with spur boxes)	do.	
Kid top Patent Calf Golosh	do.	Walking.
Memel top French Calf Golosh	do.	
Calf Croquet	do.	
Enamelled Croquet	do.	
Do. Imitation Balmorals	do.	
Do. Plain	do.	
Morocco top Morocco Golosh	do.	
Kid do. do.	do.	
Brown Morocco (Chelsea)	do.	
Do. Calf Golosh	do.	
Canvas	do.	
Enamelled and Brown Napoleon	do.	Riding.

Shoes in all the above materials, Elastic side and to Lace.

Slippers in Leopard and Hairy Calfskins, Morocco, Patent, Plush, and Enamelled Leather.

CHILDREN'S BOOTS AND SHOES in great variety.

SUNDRIES.

A few Sets of very superior Single and Double Harness, Riding Saddles and Bridles, Double and Single Reins, Driving Riding and Hunting Whips, Rug and Luggage Straps, a choice selection of Walking Sticks, Alpaca Umbrellas, Gent's Brown and Patent Waist Belts, Courier and Officers' [illegible], Leather Alberts, Purses in great variety, Writing [illegible] various sizes, Ladies' Doeskin Gauntlets, Military Und[illegible]lar Cavalry and Hunting Spurs of every description, Sponges, Chamois Skins, Carriage Rugs in various colors, Solid Leather Portmanteaus of sizes, Jamieson and Harris's Harness Composition, India Rubber Racket Shoe Soles, Black and Yellow Enamelled Hide, Grained Hide, and Waterproof Canvas Gaiters (Thigh and Knee), Patent Varnish, Kid Reviver, Blacking and Shoe Brushes, Trowser and Spur Chains, and Steel Burnishers.

PRICE LISTS, containing directions for self-measurement post free on application.

Bombay, 16th November, 1868.

NOTICES.

HAND SHADE CANDLESTICKS, in best Electro Plate, complete, with Glass Shades. Per pair Rs. 16.

Rampart Row, Bombay.

SOUNDY & Co.

FLUTINAS and ACCORDEONS, of perfect tone and finish, in every variety.

From Rs. 30 to Rs. 64 each.

Bombay.

SOUNDY & Co.

UNITED SERVICE MUFFINEER FOR "PEPPER, SALT & CAYENNE."—The article is of the best Nickel Silver, richly Silver electro-plated; the lining is of superior slab-glass of thick and substantial manufacture, not in the least liable to breakage, and is admirably adapted for cleanliness and utility. The superior Slab-glass is of Opaque Light Blue for "Pepper," of Ruby for "Salt," and of Opaque Cream White for "Cayenne." Price Rs. 6 each, or Rs. 15 the set of three.

Rampart Row, Bombay.

SOUNDY & Co.

JUST received a large and varied assortment of BINOCULARS

Small Binocular covered with Russia Leather, in neat leather case. Rs. 15.

Medium size Binocular, with gilt mounts, in Leather case. Rs. 40.

Emperor's large Binocular, containing 12 lenses, in sling case. Rs. 80.

Emperor's double slide Binocular, in sling case. Rs. 84.

Rampart Row, Bombay.

SOUNDY & Co.

SOLID CABINETS FOR STATIONERY.

Size.—Inches 15 by 15 by 10, fitted with divisions for foolscap, letter, and note paper, and for envelopes to match; Pen Box and Tray; Date (or Record) compartments, with Cards of size to fit; Book rest; procelain slate; two spaces for Inks; secret drawer, and *extra secret drawer*; the whole enclosed in beautifully French Polished Mahogany or Oak, the slope being formed of two folding doors with patent lock and key. Rs. 50.

Soundy & Co. have a few of the above manufactured in exquisitely grained WALNUT WOOD, suitable for presentations, Rs. 70.

SOLID CABINET WITH SHELVING COMPARTMENTS.—In French Polished Mahogany with drawer, and with a slope-desk for Writing. Rs. 60.

SOLID MAHOGANY OR OAK STATIONERY CABINET, with nine Partitions for holding Paper and Envelopes, with Lock and Key, and with Drawer.

Size.—Height 9 inches. Length 14 inches. Width 7 inches. Price Rs. 20.

Rampart Row, Bombay.

SOUNDY & Co.

BAND JOURNALS.
BOOSEY'S MILITARY BAND JOURNALS.

"Erin" Grand Fantasia on Ancient and Modern Irish Songs.

Galatea Waltz	Brunette.
Quadrille "Le Chateau a Toto"	Lamotte.
Grand Selection "Nabucodonosor"	Verdi.
Der Kleine Camerad Walzer	Basquit.
Feuer und Flamme Gallop	C. Faust.
Overture "Il Conte D'Essex"	Mercadante
Selection Robinson Crusoe	Offenbach.
Deutsch Lieder Waltz	Ziehrer.
Wildbad Eisenbuhn Gallop	Kuhner.
Potpourri La Part Du Diable	Auber.

Each Book Rupees 8-8. Cash with order.

Bombay, 26th January 1869.

SOUNDY & Co.

MENDELSSOHN'S LIEDEROHNE WORTE, Books Nos. 7 and 8, Each Rs. 5.

Rampart Row, Bombay.

SOUNDY & Co.

ENGLISH CONCERTINAS.—The Improved Instruments made for India to the express order of Soundy & Co. are much lighter than those formerly manufactured, thereby enabling Ladies to get a firmer hold, and giving greater power of execution and brilliancy; those constructed with steel vibrators, have the advantage of never getting out of tune, and are used by the Principal Professors in England.

THE TREBLE CONCERTINA, DOUBLE ACTION.

With 48 Keys, full compass, 3 Octaves and 3 Notes.

No. 1. A very excellent Instrument in Mahogany Box, strongly recommended	Rs. 70
No. 2. Best finished Rosewood Instrument, the keys bushed, (i. e. surrounded with cloth to prevent rattling), in Rosewood Box	Rs. 100
No. 3. Ditto, highly finished, improved bellows, ornamented metal inlaid, and silver-tipped metal studs, in Rosewood Box	Rs. 150
No. 4. The Patent Concert Concertina Amboyna ends, inlaid, gilt studs, and tempered steel vibrators, &c., &c., in Amboyna Box	Rs. 225

This Instrument is specially suitable for presentation to a Lady, and cannot be surpassed in tone and finish.

THE BARITONE CONCERTINA

Is, in pitch, exactly one octave lower than the Treble Concertina; and the fingering being precisely similar in both instruments, any person already acquainted with the one can with very little practice perform on the other.

The Baritone is peculiarly adapted for the performance of Sacred Music, and as an accompaniment to the voice. It is also an excellent substitute for the Tenor Violin (or Viola) and the Violoncello: enabling the performer to take either of these parts in a concerted piece.

The tone of the Baritone Concertina is rich, full, and sonorous; it seldom gets out of order, and rarely requires turning.

Compass, 3 Octaves and 3 Notes.

Best finished Rosewood Instrument, with metal studs, in Rosewood Box, Rs. 250.

GERMAN CONCERTINAS.

A very large Stock of these Instruments continually on sale.

20 to 28 keys	Rs. 15 to 35
20 keys, "Organ" tone or "Voix Celeste," from	Rs. 25 to 50

Rampart Row, Bombay.

SOUNDY & Co.

CHRONOGRAPHS, showing to the 5th part of a Second the length of time elapsed during any Operation, Scientific Observations, Races, &c., &c.

FAVRE, LEUBA, & Co.

WARRANTED WATCHES.—All Gold and Silver Watches of every description [illegible] by us, and fitted with the latest improvements, are warranted to purchasers for the term of 1, 2, or 3 years.

FAVRE, LEUBA & Co.

MUSICAL BOXES.—A new and splendid assortment of these has just been received. Prices very moderate.

FAVRE, LEUBA & Co.

A SUPERIOR WATCH.—The best Silver Watch ever manufactured at the price, Rs. 20, with guarantee for 2 years, can be procured from FAVRE, LEUBA & Co.

TRAVELLING and OTHER CLOCKS.—Office and Travelling Clocks with lever and pendulum action. Drawing and Dining Room Clocks, with Calendar, Thermometer Barometer, &c., &c.

FAVRE, LEUBA & Co.

KEYLESS WATCHES.—Possessing an immense advantage over other Watches. These Watches, which do not require the troublesome operation of winding up with a Key, thereby preventing the introduction of dust, are most durable and keep a remarkably correct time.

Guarantee accompanying each Watch.

FAVRE, LEUBA & Co.

FAVRE, LEUBA & Co., Bombay and Locle (Switzerland), Watchmakers, Jewellers, Opticians, and Engravers.

Prize Medals obtained at the International Exhibitions of London, Paris, New York, Berul (Switzerland), Oporto, and at the late Akola Exhibition.

Remington's Building, Elphinstone Circle.

JEWELLERY.—English, French and German Jewellery.

Watches, Clocks, Jewellery and Muiscal Boxes carefully repaired.

FAVRE, LEUBA & Co.

AMERICAN CLOCKS, in great variety. A speciality of lever action 8-day Clocks. Price Rs. 25.

FAVRE, LEUBA & Co.

THE BOMBAY CITY BANK, Limited, (In Liquidation).—Notice is hereby given, that the Second Distribution of the Assets of the Company, at the rate of Rs. 3 (Three) per Share, will be payable at the Company's Office, on the top of the old Commissariat Building, corner of Parsee Bazar Street, on and after Monday the 22nd February 1869. To enable Shareholders to participate in this distribution, they must lodge their Certificates of Shares at the Company's Office on or before Monday the 15th February 1869. Shareholders drawing dividends must appear in person, or by duly constituted attorney.

The Transfer Books of the Liquidators will be closed from 10th February 1869 until further notice.

B. R. MODY, }
HORMUSJEE PESTONJEE FRAMJEE, } Liquidators.
ARDASEER EDULJEE CHINOY, }

Bombay, 4th February 1869.

THOMAS BEAR'S
Celebrated
VIRGINIA SHAG & BIRD'S-EYE TOBACCO.
TRADE (The Elephant) MARK.
Sweet as the Rose.

The Proprietor of these justly celebrated Tobaccos begs to call the attention of the public to the following varieties, manufactured and prepared with great care from the pure Virginia and Oriental Tobacco. And in order that no adulteration or fraudulent attempt at imposition should take place after it has left his manufactory, he wishes to inform the public that it is never sold except in packets and canisters of various sizes, bearing a facsimile of his signature upon them.

- Virginia Shag Tobacco.
- „ Bird's-eye „
- „ Cut Cavendish
- „ Returns Tobacco
- York River „
- Carolina Rose.
- Golden Gem.
- Havana Tobacco
- Persian „
- Latakiah „
- Oronoko „
- Imperial „
- Smoking Mixture.
- Jewel of Ophir.

Importer of American Negro-head, Cavendish Honey-dew, Natural Leaf, Havana Cigars, Manilla Cheroots, Meerschaum Pipes, and all descriptions of Tobacconists' Fancy Goods.

Manufactory—High Street, Borough, London.

[Sold by all Storekeepers and Dealers throughout the world

Agents—EWART, LATHAM & Co., Bombay.

THREE PRIZE MEDALS, PARIS EXHIBITION, 1867.

PICKLES, SAUCES, JAMS, &c.,
FREE FROM ADULTERATION,
manufactured by
CROSSE AND BLACKWELL,
Purveyors to the Queen,
SOHO SQUARE, LONDON.

CROSSE AND BLACKWELL'S
Well known Manufactures are obtainable from every respectable Provision Dealer in the World.

Purchasers should see that they are supplied with C. & B.'s genuine goods, and that inferior articles, are not substituted for them.

To insure thorough wholesomeness, their Pickles are all prepared in Pure Malt Vinegar, boiled in Oak Vats, by means of Platinum Steam Coils; and are precisely similar in quality to those supplied by them for use at

HER MAJESTY'S TABLE.

C. & B. are Agents for LEA & PERRINS' CELEBRATED WORCESTERSHIRE SAUCE, and are Manufacturers of every description of Oilmen's Stores of the highest quality.

COMMERCIAL INTELLIGENCE.

BOMBAY BILL AND STOCK LIST.

BANKS.

Subscribed Capital.	Nominal of sh.	Paid up.	Last dividend.	Names.	Rate per Share.
	Rs.	Rs.	p. a.		
1,000,000	100	all	5 p.ct.	Agra Bank	126
3,140,000	1,000	all	9 p.ct.	Bank of Bengal	1750
3,000,000	500	all	5 do.	Ditto of Bombay New	540
3,750,000	1,000	all	11½ ps	Ditto of Madras	1650
800,000	200	all	6 p. c.	Chartered Bank of India A. & China	200
700,000	250	all	6 do.	Chartered Bk. of I. & C.	280
1,000,000	500	250	8 do.	Delhi and London	200
1,000,000	250	125	8 do.	National Bank of India	140
500,000	250	all	12 do.	Oriental Bank	460
				LAND COMPANIES.	
2,180,000	3,000	all	Rs. 80	Colaba Land Company	1285
1,080,000	1,000	all	Rs. 30	Elphinstone Land	790
1,080,000	1,000	500	„11-14	Do. New	325
...	1,000	1,000	Nil	Frere Land	80
100,000	5,000	4,100	Nil	Mazagon Land	730
...	2,000	1,300	Nil	Port Canning	280
				PRESS COMPANIES.	
40,000	2,000	1,100	200ps	Albert Co. Kurrachee	800
75,000	3,000	850	30do.	Alexandra Press Co.	500
187,500	12,000	11,000	1750ps	Apollo Press Co.	10,000
80,000	2,000	2,000	100do.	Bombay Press Co.	1770
...	500	500	100do.	Do. New	410
...	1,880	1,880	100do.	Colaba Press Co	2900
70,000	2,000	2,000	...	East India Press Co	1050
937,500	8,500	8,500	1000ps	Fort Press Co.	8900
60,000	2,000	1,900	100ps	Framji Cowasji Press	1165
400,000	6,000	4,000	125 ps	Hydraulic Press Co.	3400
20,000	5,000	2,000	...	Kurrachee Press Co.	800
300,000	1,000	500	...	Mofus. Press & G. Co.	210
30,000	2,500	2,500	390 ps	Prince of Wales Press	2500
45,000	2,000	750	...	Victoria Press, Madras	135
				SPINNING AND WEAVING COMPANIES.	
...	2,000	1,700	50	Albert Mills Co.	965
125,000	2,500	all	137½	Alliance Spinning	1680
20,000	2,000	all	...	Arkwright	400
550,000	5,500	all	...	Bombay	2800
100,000	1,000	1,000	10 p c.	Bombay United	845
...	500	500	12 p c.	Broach Mills	325
160,000	5,000	all	...	Coorla Spinning	1950
150,000	2,000	2,000	300	Great Eastern	1440
250,000	1,000	all	135	Manockji Petit's	680
200,000	2,500	all	...	Oriental	1100
150,000	2,500	2,300	...	Royal	1425
				RAILWAY COMPANIES.	
...	£20	218.3.0	5 p. c.	G. I. P. Railway Consolidated Stock	227
...	£20	196.8.8	do.	Do. New £20 shares	198
...	£100	1,000	do.	B. B. & C. I. Railway Co.	1120
...	£18	196.5.1	do.	Do. New Shares	Par.
				MISCELLANEOUS.	
...	50	50	5	Mechanics' B'ld'gs Co.	35
...	2,000	300	12	Kurrachee Landing and Shipping Company	150
100,000	500	all	3 p. c.	Treacher & Co.	180
				COMPANIES IN LIQUIDATION.	
...	2,000	1,000	...	Ap'loB'dWarehouse	10
1,000,000	...	5,200	Nov. '66	Back Bay Co.	385
800,000	...	3,500	...	B'bay & Bengal S. S.	300
2,000,000	...	4,100	...	Frere Reclamation	140
...	...	3,500	...	Iron Shipping	260
...	...	...	...	Victoria Spinning	2000

EXCHANGE.

On	Terms.	Rate.
London Banks	6 months' sight	2s. 0 5/16d. to 2s. 0 13/32d.
Do. Credits	6 Do. do.	2s. 0 7/16d. to 9/16d.
Do. Documents	6 Do. do.	2s. 0 ½d. to 11/16d.
Calcutta	At sight	99⅞
Do.	60 Do. do.	98¾
Madras	30 Do. do.	99
China	30 Do. do.	216 nom.

GOVERNMENT SECURITIES.

Five-and-a-half per cent	112
Five per cent	108
Four per cent	94
Five per cent. (Public Works Loan)	106
Five per cent. Debenture Loan 1866-67	103¼
15 years' Debenture Loans	108
10 years' do. do.	107
5 years' do. do.	103½
Six per cent. Municipal Loan	98

BANK OF BOMBAY.

Government Securities	7 per cent.
Mercantile Bills	10 do.

PRICES OF BULLION, &c.

Sovereigns each	Rs. 10-8
Bank of England Notes	„ 10-4
Spanish Dollars	„ 225
Carolas	„ 290
Mexican Dollars	„ 220
German Crowns	„ 210
Five-Franc Pieces	„ 223
Bar Silver	„ 106-8
Gold Leaf	„ 15-1
Bar Gold 10 oz. English	„ 16-8

CALCUTTA.—1st February 1869.

Government Securities.—The transactions reported in 4 per Cents were, not for heavy amounts, at Rs. 5-6 and 5-5 and small sums at Rs. 5-4 and 5-2 discount. Rs. 10,000 of public works 5 per cents sold at Rs. 4-10 premium. 5 per cent of 1856-57 were purchased for investment orders at Rs. 8-4 and 8-6, and small pieces at Rs. 8-8 premium. 5½ per cents were in demand and upwards of a lakh bought by two or three parties at Rs. 12-6 premium; towards the afternoon some small amounts obtained Rs. 12-8.

The following transactions were reported in shares:—

Mussorie Saving's Bank shares at Rs. 145.

Eastern Bengal Indigo Co.'s shares at Rs. 40 to 41½.

Goosery Cotton Mills Co.'s shares at Rs. 200 and 202½.

Port Canning Land Investment, &c., Co.'s shares, 10 at Rs. 280 each.

Kurseong and Darjeeling Tea Co.'s fully paid-up shares at Rs. 45 and contributory shares at Rs. 25.

The sale of 50 Howrah Docking Co.'s shares reported on Saturday was not carried out.

DAILY COTTON MARKET REPORT.

BOMBAY, 6th February 1869.

OLD.	Per Candy.
Oomrawuttee	235 to 240
Akote	235 to 240
Broach	235 to 237
Dhollera	248 to 250
Bhownuggur	248 to 250
Veeraval	220 to 230
Vingorla	235 to 240
Dharwar Sawginned	260 to 262
Khandeish	230 to 235
Barsee	230 to 235
NEW.	
Oomrawuttee	267 to 268
Hinghunghat	278 to 280
Broach	N.G. 266 to 268
Do.	M.G. 278 to 280

Ready sales on 5th Feby. 875 Candies. Market dull.

BANK RETURNS.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the Week ended 26th January, 1869.

Liabilities.	Rs.	a.	p.
Proprietors' Capital, paid up	2,20,00,000	0	0
Reserve Fund	17,62,947	7	0
General Treasury Balance at Head Office ......Rs. Nil Do. do. at Branches 86,09,363 14 9	86,09,363	14	9
Other Deposits at Head Office and Branches	2,68,46,819	15	6
Bank Post Bills, &c.	18,83,992	8	10
Sundries	5,93,530	4	2
Rs.	6,16,96,654	2	3
Assets.			
Government Securities	39,38,884	9	8
Loans on Govt. Securities at Head Office and Branches	42,91,877	1	0
Accounts of Credit on do. do. do.	1,18,79,473	13	9
Mercantile Bills discounted at do. do.	96,97,663	13	7
Dead Stock	9,67,470	15	1
Stamps	11,154	5	0
Balances with other Banks	8,02,736	5	0
Sundries	9,04,412	0	11
Rs.	3,19,93,673	0	0
Cash and Currency Notes at Head Office ......Rs. 1,29,02,020 5 2 Cash and Currency Notes at Branches ...... „ 1,68,00,960 12 4	2,97,02,981	1	6
Rs.	6,16,96,654	2	3

MILITARY.

ARRIVALS.—February 6.

Playfair, Lieutenant Colonel, Royal Engineers, on duty, from Bassein.

Fellows, Captain, 8th Regiment, on leave, from Ahmedabad.

Phillips, Captain, Bengal Staff Corps, on sick leave, from Jhansie.

Chadwick, Lieutenant, Royal Engineers, on duty, from Kirkee.

Cahusac, Lieutenant Colonel, Assistant Adjutant General, on leave, from Ahmedabad.

DEPARTURES.—February 6.

Playfair, Lieutenant Colonel, Royal Engineers, on duty, to Tanna.

Plomer, Major, Staff, on furlough, to Europe.

Chadwick, Lieutenant, Royal Engineers, on duty, to Deesa.

Smith, Assistant Surgeon, 22nd Regiment N. I., on leave, to Matheran.

Unwin, Lieutenant Colonel, Bengal Staff Corps, on furlough, to Europe.

Little, Lieutenant Colonel, 25th Regiment N. L. I., on furlough, to England.

Stafford, Major, Bengal Staff Corps, on furlough, to Europe.

Maclean, Lieutenant Colonel, Madras Staff Corps, on leave, to Europe.

Clarke, Assistant Surgeon, Stud Department, on furlough, to Europe.

SHIPPING.

DAILY FREIGHT REPORT—6th February.

London	Cotton	£2 5s. 0d. to £2 7 6d. per ton.
	Seeds	£1 10s. 0d. Nominal. „
Liverpool	Cotton	£1 10s. 0d. to £2 0s. 0d. „
	Seeds	£1 5s. 0d.
Overland	Cotton	£7 0s. 0d. p. 40 c. ft.
China	Sailing vessel Cotton	Nominal.
	Steamer do.	R 6 to 7 per bale.
	„ Opium	Rs 10 to 15 per chest.
Calcutta	Salt	Rs. 6 per ton.
Mauritius	Grain	12 annas per bag.

ARRIVALS.

Feb.	Vessel.	Commander.	From.
6	Rosalie	Nielson	Liverpool, Aug. 29.
7	Baroda (s)	Haselwood	Suez, Jan. 25.

DEPARTURES.

Feb.	Vessel.	Commander.	Destination.
6	Bengal (s)	Hector	Aden and Suez.
	Camperdown	Nattrass	London.
	Pendragon	Newton	Liverpool.

The following vessels obtained their port clearances on Saturday last:—

Ship Royal Bride, Hill, bound to Cochin.

Ship Chanticleer, Jenkin, bound to Calcutta.

The following vessels began to load on Saturday last:—

Ship Dragon, for Malabar Coast and New York.

Ship Talisman, for Havre.

S. S. General Outram, for Malabar Coast.

REPORTS BY TELEGRAPH.

Kurrachee, 5th, 6-15 p.m.—H. M.'s steamer "Earl Canning" leaving for Gwadur.

Fao, 6th, 10-20 a.m.—Steamer "Scotia" from Bushire in sight.

CALCUTTA.

ARRIVALS.

Feb.	Vessel.	Commander.	From.
1	Androcles	Bruhn	Liverpool, Oct. 1.
	Star of Greece	Shaw	Liverpool.
	Solway	Richard	Bombay, Dec. 10.

DEPARTURES.

Feb.	Vessel.		
1	Jamsetjee Jejeebhoy	......	—
	Ancilla	......	—

MADRAS.

ARRIVAL.

Feb.	Vessel.	Commander.	From.
2	Arabia, S. S.	Ballantine	Calcutta.

POSTAL NOTICES.

OVERLAND MAILS.

The Overland Mail, per P. and O. Co.'s steam packet, will be closed on SATURDAY, the 13th Feb., at 2 p.m.; the after-packet at 3 p.m. After-packet letters will not be forwarded unless an 8-anna stamp is affixed to the letter in addition to the postage. Registered letters will be received until 1 p.m. The latest hour for posting at the several Branch Post Offices is 1 p.m.

The dates of departure of the Overland Mails from Bombay during 1869 are fixed as follows:—

Saturday	Feb. 13	Saturday	Mar. 27
„	„ 20	„	Apr. 3
„	„ 27	„	„ 10
„	Mar. 6	„	„ 17
„	„ 13	„	„ 24
„	„ 20	„	May 1

CHINA MAILS.

The Post Office Packets for Ceylon, Penang, Singapore, and Hongkong, per P. & O. Company's steamer, will be closed on FRIDAY, the 19th Feb., at 9 a.m. A packet for late letters will be kept open on payment of the usual fee until 10 a.m. Registered letters will be received until 6 p.m. of the previous day.

Friday	Feb. 19	Friday	Apr. 2
„	Mar. 5	„	„ 16
„	„ 19	„	„ 30

AUSTRALIAN MAILS.

The Post Office Packet for Australia, per P. & O. steamers will be closed at 9 a.m. on the following dates; the regulations regarding late and registered letters being the same as those for the China Mail

Friday	Feb. 19	Friday	Apr. 16
„	Mar. 19	„	May. 14

MAILS FOR MAURITIUS, THE CAPE, &c.

The Government of Mauritius having terminated their Contract with the Union Steam Ship Company for the conveyance of Mails between Ceylon and Mauritius, and between Mauritius and Natal, letters, &c., for Mauritius will, in future, be forwarded *via* Aden, to be thence conveyed by the French Mail Packets leaving Aden on the 23rd of every month.

As the communication with the Cape of Good Hope and Natal is also thus cut off, all correspondence, addressed to those Colonies, will under instructions be sent in the Mail for London.

DESPATCH OF INLAND MAILS FROM BOMBAY.

The following Revised Table comes into operation on and after the 28th instant, and will remain in force until further notice.

Mails.	General Office.	Branch Offices.
For Post Towns on the N. E. Line of the G. I. P. Railway, for Khandeish, Malwa, Berar, Central Provinces, Punjab, N. W. Provinces, and Bengal	11 a.m.	10 a.m.
Do. on the S. E. Line of the G. I. P. Railway, as far as Poona, for S. M. Country, and Madras Presidency	7 a.m.	5 p.m. previous day.
Do. on the S. E. Line of the G. I. P. Railway, for Poona, Sholapore, the Deccan, and for Ahmednuggur, and Seroor	7 p.m.	5 p.m.
Do. on the B. B. and C. I. Railway, for Guzerat, Kurrachee, Sind, Kattiawar, and Cutch	4 a.m.	5 p.m. previous day
Do. in Southern Concan, *i. e.*, for Penn, Nagotna, Mhar, Khed, Dapoolee, and Rutnagherry	6 a.m.	

Registered letters and banghy parcels for despatch by all mails will be received, except on Sundays, from 7 to 8 a.m., and from 12 noon to 5 p.m.

DOMESTIC OCCURRENCES.

[The charge for notifying a domestic occurrence is one rupee, and the announcement must be authenticated.]

BOMBAY.

DEATH.

BEST—February 6th, on Malabar Hill, Annie Goldi, the beloved wife of William J. Best, Esq.

MADRAS.

BIRTH.

CLERKE—January 28th, at Ootacamund, the wife of Major J. T. Clerke, 10th Regiment M. N. I., of a daughter.

MARRIAGE.

McVITHE—IRELAND—January 20th, at Hingolie, by the Rev. H. P. James, Charles Edwin McVithe, Esq., Assistant Surgeon 6th Infantry, Hyderabad Contingent, to Susan, daughter of the late Brigadier General Charles Ireland, Madras Staff Corps.

DEATH.

RUSSELL—January 28th, at Ootacamund, Edith Georgiana, youngest daughter of Colonel G. W. Russell, Madras Staff Corps, Paymaster Mysore Circle, aged 12 years and 4 months.

NORTH-WEST PROVINCES.

BIRTH.

BARLOW—January 30th, at Benares, the wife of Major W. J. P. Barlow, 5th Regiment N. L. I., of a son.

The Bombay Gazette

MONDAY, FEBRUARY 8, 1869.

His Excellency the Governor in Council, with a cruel kindness which we deeply regret, has refused to grant the sensible and manly request of the Municipal Commissioner that his administration should be thoroughly over-hauled. We regret that decision, not only because it does not appear to rest on solid ground, either of fact or policy, but because it will not restore confidence in the administration, nor establish the credit of the Municipality. That there are no "specific allegations" against Mr. Crawford and his subordinates is quite true; but this is not, and ought not to have been treated as a personal matter. It is sufficient in all such cases to point out glaring defects like those set forth in the Report of the Legislative Council on the Loan Bill; and heaven forbid that, in order to ensure an inquiry like the one proposed, it should ever be necessary to set forth "specific allegations" of the kind implied by the letter of the Chief Secretary. We have never doubted the "zeal and vigour" of Mr. Crawford; nobody ever alleged that he was wanting in those qualities; the letter written in the name of H. E. the Governor in Council evades the real points at issue and carries off the Municipal Commissioner and his administration most triumphantly upon "zeal and vigour." What men criticise is the Commissioner's alleged want of prudence, judgment, foresight, financial and general administrative ability, power of adapting means to ends; and they also think, with great reason, that by repeatedly incurring liabilities without consulting the Justices, the Commissioner deals unfairly by the Bench. Moreover, by depriving them of any confidence that he will work within the scope of their arrangements, the Commissioner seriously diminishes the interest which the Justices take in their duties. Will H. E. the Governor in Council, taking for granted in future, that we all admit "zeal and vigour," tell the tax-paying public whether he is also satisfied that the management of the Municipality has been remarkable for the qualities we have described? The letter of Chief Secretary Chapman practically challenges plain-speaking, and we have endeavoured to be frank without, we trust, being offensive.

Another point in the letter before us calls for remark. It bears date the "5th of January;" it was only issued on the 5th of February, and it has not even yet been communicated to the Justices. If the letter was written on the 5th of last month, then the delay was most striking, because, in the interim, the Justices were actually called upon to consider the Fifteen Lakhs Loan Bill. We are told that the proper date should be the 5th of February, and although that explanation effectually answers the charge of keeping back the document until the loan was approved, it does not excuse the great delay in settling the terms of the letter itself,—a delay for which the Executive is responsible. Mr. Crawford is wholly guiltless, because he could not formally hand it in to the Justices before he got it himself. Why was the document detained so long in the Bombay Circumlocution Office?

At present we abstain from treating more in detail the whole question suggested by this unsatisfactory letter, except to point out a curious coincidence. H. E. the Governor in Council declares that "until the receipt of the report of the [Drainage and Water Supply] Commission it will be impossible to decide to what extent it will be necessary to have recourse to increased taxation." With this opinion we cordially concur. But on the very day when this letter was laid on our table the Legislative Council were actually debating the clauses of the so-called "Town Dues" Bill—the very object of which is to impose *new* and increased taxation! True, we shall be told, "that is to fill up a gap;" and the proper answer is "you *made* the gap, and it has proved a good device by means of which to thrust in the Octroi Bill. Unable to enter on its merits, the measure is introduced to help to fill a void artificially created for the occasion." To that retort there is no reply, save a smile of triumph from those who "don't care how money is got, so that it be got," even by good jockeying.

Finally, we observe that the answer to Mr. Crawford is not an answer to the Justices, and that the Government have still left to themselves strong ground on which to grant the needed Commission of Inquiry.

As the Session of Parliament draws near the rumours as to the measures to be adopted with regard to Army Reform become more and more numerous. We read the other day a list of measures said to be in contemplation, sufficient to last out the tenures of office of a score of War Ministers. For our own part we fear that the attention of Parliament will be at first too much taken up with the Irish Church Question to have much leisure for the discussion even of any measure of organic military change. A modification of our present military system will, however, undoubtedly take place before next August. So many public men are pledged to a reduction of the national expenditure, that the favourite victim of all financial reformers cannot altogether escape. With many of these financial reformers we have little sympathy, and in common with many thoughtful Englishmen are unwilling to see national honour and position endangered for the sake of a million or two of taxes abolished. At the same time we are bound to admit that the extravagance of our military system is very great, and that a considerable slice might be taken off the estimates without in the least impairing our military efficiency. A few issues back we showed how certain changes would not only result in a saving, but also in increased efficiency. As the question is of growing and immediate interest, we purpose to-day to place a few additional reflections on paper. One cause of the great expense of our Army is the system on which we put our tactical units together. In the French Army a division consists in time of war, of two batteries of six guns and two brigades, one brigade being composed of two regiments and the other of two regiments and a battalion of light infantry or chasseurs. Each regiment numbered three battalions which, in the Italian war of 1859, were each 800 strong. Sometimes a French regiment numbers four battalions instead of three, but the latter was the number in 1859. The Austrians employ corps instead of divisions, each corps consisting generally of four brigades, and each brigade consisted of two regiments of three battalions each, and one light infantry battalion. Each battalion is about 1,000 strong. A battery of eight guns attached to each brigade has also a squadron of light cavalry. To each corps—we take these details from the account of the organization in the late war with Prussia—was also attached two batteries of reserve artillery, a rocket battery, five companies of pioneers, fourteen companies of engineers, and one sanitary company. The Italian infantry division consists of two brigades of infantry, one regiment of light cavalry, two-eight per batteries, and one company of sappers. Each brigade is made up of two regiments of four battalions each, and a battalion of Bersaglieri. The strength of the battalion on a war footing is about 600 men.

The Prussian infantry division consists of two brigades of infantry, one regiment of cavalry, and four batteries of artillery of six guns each. The brigade consists of two regiments of three battalions each. The battalion consists of about 1,000 men. The above examples will show how extravagantly expensive our divisional organization is. Leaving out of the question artillery and cavalry details, we find that, where, as we have six battalions to a division, the French have thirteen, the Italians eighteen, and the Prussians twelve, while the Austrian corps which answers in a manner to our division consists of four brigades of seven battalions each or a total of twenty-eight battalions. One reason for the difference between the Continental and British organization, no doubt is our habit of fighting chiefly in line, whereas other nations employ more or less the column formation. Still even this difference is insufficient to justify the minute sub-division we employ, which is not only wasteful, but inconvenient. It is admitted by most military writers that a General should have full control of all the troops, taking part in an operation, and not be dependant on the co-operation of another and, perhaps, rival General. As matters now stand a division occupies a certain portion of the first line. The General in charge of it is ordered to attack the enemy, and told that he will be supported by another division in the second line. It is evident that there is great risk that the support promised, however frankly given, may not be afforded precisely at the right time, that it may come either too soon or too late, and that the responsibilities of failure might easily be shifted from one to the other of the two divisional Generals. Whereas if one General had the entire charge of that portion of the field, not only would there be unity of action, but also a clear and decided responsibility. Again, suppose the leading division thrown back in confusion on the supporting division, it is evident that, from the mass being under two Generals, the greatest difficulty in re-establishing order would arise from the fact of there being two commanders. Again, a division of six battalions—of 800 bayonets each, say—deployed into one line, would occupy a mile, far too great a distance for a General to exercise a close supervision over his command even on flat open ground. Were each division to consist of three brigades of four battalions each a much better formation could be adopted. For example, the first brigade might attack in line, the second brigade also in line might support, and the third brigade in column might form the reserve. Or, again, the first and second brigade might attack, each brigade, having two battalions in second line as a support, the third brigade forming the divisional reserve. This organisation would allow of either a first line, a second line, and a reserve or of a right wing, a left wing, and a reserve. Again, as regards the brigade acting by itself with four battalions, two battalions might attack, one battalion support, and one battalion constitute the reserve. On the line of march in front of an enemy, also one battalion might form the advance guard and half the flanking parties, and one battalion the rear guard and half the flanking parties, leaving a compact force of two battalions to form the main body. Again, in a defensive position one battalion might be attached to occupy woods, broken ground, and villages in front still, leaving a right and left wing and a reserve on the main position.

Let us now look at our regimental organization, that also will, we think, be found unnecessarily extravagant. The war establishment would probably consist of three field officers and ten companies of one hundred bayonets each, and three officers, besides the adjutant, paymaster, &c.

At present the establishment at Home is three field officers and thirty captains, and subalterns, besides regimental staff. The number of bayonets varies from year to year, but may be taken at about 700, and the companies are ten in number. Now, in France a battalion on the war footing consists of six companies of 150 men and three officers each. Besides these there is the commandant or major and two or three staff officers. In Prussia a battalion on war strength consists of one field officer, four captains, four first lieutenants, and nine second lieutenants, besides the usul staff. We suppose the adjutant is included among the subalterns, but no distinct mention is made of him in Hozier. The strength of each company is 250 in Austria. The war establishment of a battalion 1018 combatants divided among six companies. There is one field officer per battalion, and, we believe, three officers per company. In Italy a battalion on the war footing consists of a commandant, and four companies each of four officers and 149 men.

Thus it will be seen that we have three field officers, where foreign armies have only one while of Company officers we have three for every 100 men, while France has 2, Prussia has 1·4, Austria 1·8, and Italy 2·6. The principle on which our organization is based, is that 100 men is the utmost a captain can handle, and that the administrative and tactical unit should be identical. Now, looked at superficially this argument appears unanswerable, but a little reflection will show that such is not the case. A few very simple reforms, as to accounts and returns, would render it quite possible for a captain to perform the administrative work of 200 men. There remains then merely the tactical difficulty. By placing the captain in front or rear of the company, his voice could extend along the whole front of a company of 200 men, and he could with the same or even greater facility then at present, from such a position, superintend the movements of his company. So much for line or what would be equivalent to the present grand division formations. In column of companies, or as it would then be of half companies, the captain would still remain with his men, his place, according to our suggestion, being in front of the leading subdivision, or in the interval, between them. Were this system adopted, the captain would really be able to direct and superintend his company instead of as at present looking after distance, direction, or covering, being, in fact, more its guide than commander. If our arguments be accepted, a battalion could be formed of four companies of 200 bayonets each exclusive of sergeants, band, pioneers, drummers, orderlies, and officers' servants. This would give a total strength of about 950 of all ranks. The following establishment of officers and sergeants to each company would be ample if as follows:—

- 1 Captain.
- 4 Lieutenants.
- 1 Colour and Pay Sergeant assisted by a clerk.
- 6 Other Sergeants.

The saving thus effected is, as will be at once seen, considerable, while efficiency would not be in the least affected. In peace time the number of lieutenants per company might be reduced to three or even two. It would be necessary, however, in order to enable this system to work well, and to enable one officer at least to be absent on leave during the leave season, that all officers employed on the staff should be seconded as is done now in the case of some appointments.

As to field officers we cannot see why more than a colonel and a lieutenant colonel, abolishing the rank of major altogether, should not suffice. One field officer to assist the commandant or to take command when the former is ill or absent on leave would surely suffice. Foreign armies do with only one field officer per battalion; surely we could do with two.

The reforms in organization we have here sketched out are simple, they would cause no radical changes in essentials, and further would result in a far more extensive saving than the petty irritating make-shifts which are now so much the fashion, and with which we are now imminently threatened. It may be urged against our suggestions that officers are already overworked, and that yet we purpose to increase their labour still more. Such is not the case, for we propose that all officers should be effective, that leave should be fairly divided among all, not unfairly absorbed by a few, and that much of the useless clerks work, now thrown on captains and their colour sergeants, should be abolished. If these conditions be observed, officers under the new system would not be worked, but more than at present, and these conditions are an essential part of our scheme.

Mr. R. B. Barton is expected to arrive at Bombay from England in about a month.

Mons. Pierret, the newly-appointed French Consul at Bombay; and Dr. von Scherzer, a member of the Austrian Expedition to Asia and America, were among the passengers who arrived by the mail steamer yesterday.

Lieutenant Colonel R. M. Westropp, commandant of the Poona Horse, has arrived in Bombay on a month's leave, preparatory to his proceeding to Europe on furlough, having, on the 1st instant, handed over the command of the regiment at Seroor to Captain C. D'U. LaTouche, second in command; but it is very probable that Colonel F. A. E. Lock, second in command of the 3rd Light Cavalry, will eventually be nominated to succeed Lieutenant Colonel Westropp during his absence on furlough, he having strong claims for employment in command, in consequence of active and distinguished service in the Abyssinian campaign, and being an officer of 25 years' service.

On the 28th ultimo the Foreign Secretary at Calcutta telegraphed to the Chief Commissioner of Oudh:—"The 'Friend' of to-day states that there have been disturbances in Oudh on account of the Rent Act. What truth is there in this?" The answer (which a private telegram has already informed us of) was "No disturbances reported by any of the Commissioners."

The "Englishman" states that the Senate of the Calcutta University has at length decided on abandoning the use of Abercrombie's two text-books on Mental and Moral Science. "When the news of this change reaches Scotland, it may wring a tear from Dr. Duff; but we may forget the grief even of an eminent man in the thought that future generations of Indian students will be spared the profitless labour which the pages of Abercrombie have inflicted on their less fortunate predecessors."

The "Madras Times" informs us that on General Dukes' tour of command expiring in April next, the Southern Division in the Madras Presidency will cease to exist in consequence of the paucity of troops now located in it. Trichinopoly itself will, it is presumed, be formed into a brigade command.

Major General Sir Rowland Smythe must have been charmed to read in a Madras paper the following tasteful allusion to his presence at the annual Aliwal ball given lately at Bangalore:—"The General, we learn, enjoyed himself thoroughly at the ball, to the immense delight of many of the soldiers' wives; but we regret to add that since Friday evening last, he has been suffering from a rather sharp attack of gout."

Major J. Forbes, who recently arrived in India from England, has, we learn from the "Sind News," been appointed Assistant Settlement Officer in Sind, and his services placed at the disposal of Major Taverner. He is, we are told, the son of Mr. Kinlock Forbes, late of the Bombay Civil Service.

A state of—of late years—unprecedented tranquillity prevails in Joudhpore, and it is confidently anticipated that there will be no occasion to shelve the Maharajah of that State in favour of his heir.—*Indian Daily News.*

Last week a Brahmin boy of about eleven years of age was found near the village of Tulligaum lying dead. It appears that the unfortunate boy had been murdered for the value of his ornaments, which were worth about three hundred rupees. The perpetrator of this foul deed has not yet been traced by the police.—*Poona Observer, Feb. 6.*

THE SUBSIDY TO THE AMEER OF AFGHANISTAN.

We (*Englishman*) are in a position to give the exact facts hinted at lately in the many rumours regarding the subsidy paid to Ameer Shere Ali Khan. The Government authorised the Punjab authorities to remit to the Ameer the sum of Rs. 6,00,000, with 4,000 stand of arms. Should his necessities prove greater than are anticipated, and should he require it, a further grant of 4,000 stand of arms will be made him. At the end of four months from the date of the payment of the first six lakhs an equal sum will be paid him, making in all Rs. 12,00,000,—an amount equal to the yearly subsidy to the late Dost Mahomed Khan.

Between the two payments, however, the interval of four months will enable the Government of India to place its relations with the Ameer upon a definite and well understood footing, and should the Ameer desire it, it may yet happen, as we hinted the other day, that Lord Mayo will conclude at Peshawur that treaty, which Sir John Lawrence was only prevented from concluding by the appearance in the field of Sirdar Abdool Rahman Khan.

OKHAMUNDEL.

The Resident at Baroda, on the 4th January, submitted to Government, with remarks, copy of his Assistant, Lieutenant Scott's, report on Okhamundel for the year 1868. Government on the 4th instant passed the following resolution on it:—"The Resident should be requested to express to Lieutenant Scott the satisfaction with which Government has perused his report, furnishing as it does ample evidence of the steady course of improvement on which the province of Okhamundel has entered under his able supervision. This is particularly noticeable in the marked increase of cultivation, and the growing security for life and property among the population. It is also gratifying to notice the attention given by the Baroda Darbar to suggestions for promoting the peaceful improvement of the province.

Copy should be forwarded to the Government of India and to Her Majesty's Secretary of State. Copy should also be placed on the Editor's Table."

A JOKE ON A BISHOP!

A good joke from the benighted presidency. During the late visit of Dr. Gell, the Bishop of Madras, to the Western Coast, His Lordship visited the Government school. His Chaplain, a correspondent at Trevandrum of the *Western Star* states, undertook to examine the boys in English, and proceeded to do so in a most scholarly and classical manner by writing upon the black board the following extract from a well known poem:—

"Jack and Jill went up the hill."

"Now who was Jill?" asked the Chaplain. "Jill is a man's name," shouted those of the boys who knew. "How do you know it is a man's name?" Because men are called by it." "Well, but do you know any one that is called Jill?" "Yes." "Who?" "The Lord Bishop." The result of the examination was a roar of laughter from all the Europeans present, in which His Lordship joined.

LATEST TELEGRAMS.

[Per Reuter's Agency.]

LONDON, 4th February.

Government have refused the petition of the Irish Bishops in favour of instituting an Irish Convocation.

Colonel Henderson is the new Commissioner of Police.

The shares of the British India Telegraph Company, for laying a cable from Suez to Bombay, have been allotted.

PERA, 5th February.

The Prince and Princess of Wales have arrived at Alexandria.

The Greek Ministry have resigned.

Further fighting has taken place in Algeria.

WEEKLY COMMERCIAL LETTER.

(Special for the "Bombay Gazette.")

LONDON, 15th January.

The half-yearly dividends of most of the London joint stock banks have been declared. They shew in nearly every case, as might have been expected, a falling off as compared with previous years. The cheapness of money and the long continued stagnation of trade have together brought about a result incompatible for the moment with lucrative business to the lenders of money, and these latter suffer in proportion. Such banks as the London and Westminster, and the Union, holding between them something like thirty millions of money deposited, on a great part of which they pay interest, lose relatively by the present state of matters, much more than appears at first sight. They may allow to depositors half or one per cent. less than the bank rate, and in ordinary seasons will employ the money at an average figure far higher than the bank rate. Before 1866 one of these banks might allow 4 or 5 per cent. as the case might be, to its customers, on money which it lent out at 6, 7, 8 or even 10 per cent., on really good paper. But within the last two years no such profitable margins have been covered. Only two kinds of paper have been offered for discount in any quantity—choice bills, such as the brokers and the open market will always take a shade lower than the Bank of England minimum, and trade bills, of which every establishment takes as little as it can help. The former description of business was safe but almost unprofitable; the latter might have been profitable had it been safe, but it was distrusted, owing to recent occurrences, and the banks only accepted it to please good customers, or not to lose a particular connection. But such, of course, was not the business which would yield 30 per cent. on the original capital, and had it not been for railway and other companies that paid pretty smartly last summer and the previous spring for temporary accommodation, the banks would really have made a very poor thing of it. The *middle* kind of mercantile paper—that which does not bear the names of Rothschild, or Raphael, or Bischoffsheim or Morgan or of any London bankers, which is nevertheless admittedly safe in times other than those of panic, and in prosperous times has a tendency of rapid increase, has lately been almost unknown. The main source of employment for money was, in fact, for the moment withdrawn, and the other sources reduced in value seriously. Still the two leading establishments, named above, have had the pick of what was going, and considering everything, have done singularly well.

The London and Westminster announces a dividend with bonus of 13 per cent. in all for the half year, making, with 12 per cent. paid in July, 25 per cent. for the year. The Union Bank divide at the rate of 15 per cent., the London Joint Stock 12½ per cent., the City 7 per cent., the Consolidated 6¼, the Metropolitan 5, and the Alliance 3 per cent. The National Discount Company have also declared a dividend of 15 per cent. This concern comes next to the two leading joint stock banks in the magnitude of its operations, its liabilities on deposits and loans being close on eight millions sterling.

A meeting of the creditors of the London, Bombay, and Mediterranean Bank (Limited) was held on Tuesday at the offices of Messrs. Ashurst, the solicitors here, to consider the present position of the winding up, in which this bank is engaged along with two others. A committee of three was appointed to confer with the liquidators, and to report to the general body of creditors, at a subsequent meeting if necessary.

The case of Captain Arthur Wilmshurst, of H. M. S. *Flora*, of which I gave you particulars a fortnight back, is now over. The trial has ended in his acquittal. The charges were that he had used his influence as temporary commandant at Ascension to stop the work of salvage from the wreck of the *Bremensis*, cotton laden from Bombay, and that he had then bought the wreck and remains of cargo at public sale for £20, applying the proceeds to his own use. The only actual sale of cotton after his purchase of the wreck was one to Solomon and Gilead of St. Helena, and that he asserted was for the benefit of the underwriters and not of himself. His defence—a very able one by Mr. Vernon Harcourt—was occupied with an elaborate review of the evidence against him, and ended with the assertion that the underwriters had gained largely by his conduct, while he had gained nothing but the present prosecution. As the gallant captain has been acquitted, there is nothing further to be said, but it seems a most undesirable thing that encouragement should be held out even indirectly to captains in the Navy to buy wrecked property. The captain of the *Flora* no doubt acted for the best, but surely where a Lloyd's agent happens to be on the spot, an officer holding Her Majesty's commission need not undertake the duties of self-constituted deputy for the underwriters. I am glad the innocence of Captain Wilmshurst has been established, and equally glad that he was put on his trial, for the fact of the prosecution will doubtless not be lost on others, not so innocent as he, but who have been fortunate enough to escape detection.

Another excited market has been witnessed this week for cotton, and large sales have been made at a constant advance in price. As usual the change is ascribed to speculation, but it is the merest nonsense to lay the blame in that quarter, seeing that the sales to the trade this week have amounted, after all the talk about reduced production, to over 60,000 bales. It would be ludicrous, if it were not a matter involving ultimate ruin to so many, to watch the gross inconsistency of nearly every section of human beings connected with the trade at this moment. Importers lament the dangerous speculation, but take good care to feed it by giving currency to unfavourable rumours from the growing districts. Brokers moralise wisely in their circulars, but never dream of checking the frantic eagerness to buy or sell of those who have no business to do either. Spinners and manufacturers meet in public, rouse the echoes of more than one Town Hall with thundering denunciations of the imprudence of the men who insist on asking the market value for their staple instead of giving it to the millowners at the prices these gentlemen consider fair, and then run off to Liverpool to buy at the first apparent lull in the demand, making that dear which might otherwise be relatively cheap. The root of the difficulty lies exactly where it always did, and it rests with the class last named to eradicate that difficulty whenever they choose. There is no doubt that a very considerable extension of the short time movement has taken place, and in some towns, such as Blackburn, a simultaneous attempt to reduce wages is also in progress. But the manufacturing power in Lancashire is still excessive, and nothing yet done has really proved effectual to diminish its surplusage of work to the level of activity required by surrounding conditions. A friend just up from that district tells me that you can see mills at a stand all over the county—the result in most cases of the failures or private liquidations which have taken place by the score,—that unemployed men are visible at nearly every street corner, and that pauperism is sadly on the increase. Notwithstanding all this, there must yet be hundreds of millowners who find it worth their while to go on buying cotton and working up at a loss, and so long as this perversity—this practical declaration of the resolve "I *will* be drowned and nobody shall save me"—endures in full swing, so long will cotton be dear and scarce. If you ask why millowners act thus, the answer is—"they are in hopes of an improvement soon." On further enquiry you learn that this blessed event is looked for in April—on the 1st of the month, I presume,—a most appropriate day. Of course when men thus rush headlong to ruin there is nothing to do but look on, and quote the aphorism of the Talmud—"Poor is only he who lacks common sense." Seriously, it is most pitiable to witness so much havoc wrought by mere mismanagement. It is said that no amount of union among the manufacturers can be general because the co-partnership and other terms on which many mills are held, preclude the possibility of consent to close or shorten labour being even asked from all, far less obtained. If I were interested in the matter, I would reply to this objection in the words of the first Napoleon:—"An impossibility means something that must be done." Surely no proprietors of mills in Lancashire have been such idiots as to tie their own hands by arrangements which leave them no alternative between working full time and absolute ruin.

Meanwhile another illustration of the extent to which speculation has gone in cotton is afforded by a heavy failure announced yesterday on the strength of Manchester advices. Messrs. Neilson and Nelson, a New York house, with a branch at Manchester, have suspended, and the liabilities are put at the enormous total of £800,000. Differences on cotton is the reason assigned, but we have no particulars yet. It may turn out that the embarrassment is due to strictly local causes. The New York money market has been light for a long time past, and probably few business firms in that quarter have kept entirely out of the vortex of speculation connected with railway doings that has raged for months.

One lesson we may learn from the state of the cotton market for the last year is encouraging to growers of the staple in India. It is very plain now that we shall not see cheap cotton in the sense in which cheapness was understood eight or nine years back for many a day. The motive and producing power of our manufacturing districts is so much greater than it was before the American civil war that a corresponding increase in the large growth of the staple, current in and before 1860, is necessary to bring down the market value. What chance is there of this? Not the slightest for years to come. It may take at least two seasons before the United States resume the former extent of growth, if indeed they should ever do so at all, now that forced labour is abolished; and meanwhile the consumption of the manufactured article is steadily spreading. Brazil certainly will increase her growth, so will Egypt and Queensland, but to them also the same remark applies. People who speak of the rapid extension of cotton-planting in South America and elsewhere appear to me entirely to forget that with every new field of enterprise thus opened up a new market at least equally extensive is opened for calicoes and printed cloths, and the additional demand on one side will certainly counterbalance the additional supply on the other. But that is not all. The events of the last twelve months have taught us that English manufacturers do not require a profit to induce them to work, but will go on producing for an indefinite period, trusting to contingencies. The merest fractional margin, just enough to keep body and soul together, will apparently be hailed with rapture. We have therefore to anticipate a state of matters in which any prospect of increasing supplies of the staple or renewed demand for cloths will set every mill in Lancashire at full work and keep them always slightly in advance of what is required. On a long average of years their gains will be small, that is, compared with former days, and it is clear that the rapid acquisition of a fortune in such a trade is now very unlikely. But if one generation of factory owners after another like to go on at full steam, setting off an occasional lucky hit against a long course of losses or scant profits, that is their own affair. It is as clear as day that the grower of the cotton must make a good thing out of the general result.

I mentioned Queensland as a cotton grower. What it does is a mere drop in the ocean, but it promises well. It sends a good article and sends more and more every year. In 1867 the import here from that colony was only 1,073 bales; last year it amounted to 5,000 bales, and there are now about 2,000 afloat. About 2,500 bales were disposed of last week in London at prices varying from 10½d. to 12¼d., and one small parcel, equal to Sea Island, was withdrawn at 23d. With abundant and cheap labour, we might do wonders in that part of Australia, but I doubt if the difficulty will be overcome by importing coolies. We are at present perplexed to know what to do with our convicts. If we were living under an energetic and go-a-head despotism, I know what would be done. We would transship all the inmates of our gaols to Queensland and work them as white slaves in the growing and picking of cotton. The process would soon pay itself, and the felons would be kept out of harm's way, besides being made highly useful in their day and generation. But we are becoming much too soft-hearted and absorbed in maudlin philanthropy to pay attention to the dictates of an enlightened utilitarianism.

The agricultural returns for the United Kingdom and the British Possessions give the extent of land under cotton as 8,148 acres in Queensland and 1,262 in Natal.

The money market is easy, and bullion is flowing in while little goes out; stock exchange securities—foreign bonds chiefly—are very dull on account of the anticipated failure of the Paris Conference. Greece has proved unexpectedly "cheeky," and this fact has naturally excited fears that she is all the time secretly backed by Russia. I am one of those old fashioned Britains who hate Russia as they do the very devil and would credit anything, however flagitious, said about her. She is not ready, however, for violent proceedings, and hence I should not be surprised if this afternoon's intelligence which speaks of the Powers taking high ground and of Greece "caving in," should prove correct.

The Manchester market has been dull to-day, producers having again raised their rates, which buyers are unwilling to pay.

LORD NAPIER OF MAGDALA AT BELGAUM.

We take the following from the *Bombay Catholic Examiner*:—"Belgaum, 2nd February.—Lord Napier of Magdala, who has been nearly two weeks at Belgaum on a tour of inspection, is leaving this to-day for Kolapoor. This morning he sent a few things—'sweets—for the young people at the convent school, and a small contribution—rupees hundred, to aid the nuns in their excellent work of charity.' His Excellency has been the week previous on a visit to the Convent, when the pupils gave him a splendid reception, songs, dialogues, decorations, &c., &c., everything was beautiful and quite to the point or *unique*, for they had all been especially composed and made for the occasion, all reminiscences of Abyssinia. Lord Napier of Magdala was highly pleased and quite delighted. I am now very glad to hear, that he calls the institution 'an excellent work of charity;' for such it is indeed. These good *daughters of the cross* sacrifice their life and energy in the work of education, and with what result every one had again occasion to witness on Wednesday last, the 27th ult. Yet in return they do not at all receive what are commonly called, the good things of this world. For the greater part of the pupils nothing or nearly nothing is paid in the way of school fees; for the children are poor. The establishment is partly kept up by the charity of some of our soldiers and of a few good Christians. We are all much obliged to Lord Napier for having thus given a written testimony to the truth; may God reward him for his kindness."

THE PERSIAN ARMY AND INDIAN OFFICERS.

We (*Indian Daily News*) are in a position to assert with perfect confidence that the Shah of Persia has not, as has been affirmed by the *Friend of India*, applied for Indian officers to drill and otherwise improve his army. Some time ago the idea was mooted at Home of entering into negotiations with the Shah to urge him to accept the services of British military officers, qualified to bring his army into such a state of discipline and efficiency as would make it truly formidable to any power attempting the invasion of Persia from the north, north-east, or north-west. But the project found no favour with Her Majesty's Government, or at the India House, and may be said to have died as soon as born. The Shah would, it is not improbable have gladly accepted such aid had it been actually proffered him; but His Highness had neither directly nor indirectly applied for it nor has he since evinced any inclination to do so. The chief reason why the proposal was summarily rejected, was the complete consciousness at the India House that British officers could not be deputed on such a duty with a due regard for their lives; and that under the most favourable circumstances to be hoped for, their almost inevitable ill-treatment, if not the bondage, or murder, or assassination of some of them, would force upon the Government of this country a most unwelcome but most unevadable *casus belli* against Persia.

THE IRREGULARITIES IN THE PUNJAUB RAILWAY.

A paragraph in a Lahore contemporary confirms (says the *Indian Daily News*) certain reports that have reached us, of the discovery of further irregularities in the Punjaub Railway, to be traced to the laxity of the administration before General Abbott assumed charge as Agent. The *Indian Public Opinion* says—"Mr. Von Hafen, late Assistant Agent of the Punjab Railway under Colonel Elphinstone, has been arrested on a charge of embezzlement."

He was the Assistant Traffic Manager on the line, and, in January, 1868, while Acting Assistant Agent, received sums remitted by shareholders for investment in the Railway stock, and one of these, Rs. 2,900, he is alleged to have embezzled; for it was discovered on the shareholder applying for his dividend warrants at the commencement of the current year, that the money, although acknowledged by Mr. Von Hafen, had neither been paid over to the accountant, nor entered in the books, and that no scrip had been issued. He was arrested on the 23rd of last month, and after a magisterial investigation, was committed on the 26th for trial before the Chief Court at Lahore. The defalcation appears to have taken place about the time that the chief storekeeper was committed on a charge of criminal misappropriation, and the chief accountant of the Company was on his trial for embezzlement.

We also hear that in another department there have occurred irregularities to which the Agent is reluctant to apply a severer term. There is considerable difficulty in accounting for several thousand rupees in the confusion into which the accounts have fallen, but the Agent believes that this is due entirely to a lamentable ignorance of account-keeping—an ignorance it might, however, be added, most unpardonable, and dangerous in railway officials.

THE EUROPEAN PERVERTS TO MAHOMMEDANISM.

The four Europeans—a baker, a railway fireman, and two seamen—who have been converted (!) to Mahomedanism, were entertained on the 31st January at an elegant repast by some of the Nabob's relatives; and it is probable that after an enforced abstinence of some duration, they did fair justice to the pillau and mutton set before them. After they have undergone the rite of circumcision they are to be married to fair daughters of Islam, and silk cloths, and white robes are being made for the marriage procession which is to be conducted through various parts of the town.—*Madras Mail.*

ARRIVAL OF THE ENGLISH MAIL OF 15th JANUARY.

About one o'clock yesterday the P. & O. Company's s. s. *Baroda*, Captain N. W. Haselwood, arrived in harbour, bringing the English Mails of 15th January. The Baroda left Suez at 7-34 p. m. on 25th January, arrived at Aden on the 31st at 6-30 a. m., and sailed thence for Bombay at half-past one o'clock on the same day. The *Baroda* brought the following passengers:—

From Southampton.—Captain and Mrs. Thompson, Captain and Mrs. Wake, and European female servant, Rev. A. Eschelbach, Mrs. Pottinger and two infants, Mrs. Parker and child, Mrs. Mulloy, Mrs. Sylvester, Mrs. May, Miss Ann McPherson, Messrs. W. Lackland, R. Hollis, P. Garwood, Houston, Avery, T. L. Stephenson, and Hamerton.

From Marseilles.—Major J. D. Hall, Dr. Dallas, Mr. and Mrs. W. G. Hall, Mrs. A. Gordon, Miss McMurdo, Messrs. W. Laing, Wake, Nölke, Dawbarn (for Shanghai), Beyer.

From Suez.—Dr. Carl Ritter von Scherzer (for Singapore), Mr. S. C. Bigelow, Mons. Pierret.

From Aden.—Dossabhoy Jewanjee, Pestonjee Heerjee.

HEADS OF ENGLISH NEWS.

(*Home News, January* 15.)

The Conference in Paris has held several sittings. Greece refused to take part in it while Turkey maintained the demands of the ultimatum. There is danger of the Conference proving a failure, though the Powers are stated to be unanimous.

A new convention for the settlement of the Alabama claims has been signed by Lord Clarendon and Mr. Reverdy Johnson. It does not materially differ from that agreed to by Lord Stanley.

The budget of the French Finance Minister shows a reduction in the floating debt, and the estimate for 1869 shows an excess of receipt over expenditure.

The Prince and Princess of Wales are about to commence their Eastern tour, but the projected visit to Athens is given up on account of the relations between Greece and Turkey.

The discussion on the cession of Gibraltar has been continued by Sir Edward Belcher, and Admiral Grey has now ended it by a general reply to the objectors.

The Ritualists have held two meetings at which it was determined to spread in all possible ways the doctrines of the Real Presence; and the late judgment of the Privy Council was repudiated.

Advices from Rio state that the Paraguayan army was destroyed by the Brazilian forces on Dec. 11.

The judges have commenced their circuits for the trial of election petitions.

Captain Wilmshurst has been honourably acquitted after seven days' trial by court-martial.

Another fatal disaster has occurred at a colliery near Wigan. Eight men perished.

Mr. William Ewart, late M. P. for Dumfries, is seriously ill.

The Home Secretary, Mr. Bruce, is likely to be returned for Renfrewshire without opposition.

Several shocks of earthquake have been felt in Suffolk.

The Prince of Wales Theatre at Glasgow has been totally destroyed by fire.

A public dinner has been given to Lord Halifax by his old constituents.

Colonel Wilmot, the Conservative candidate, has been returned for South Derbyshire.

Mrs. Lumley has been found guilty of bigamy on the prosecution of Major Lumley; but several points of law are reserved.

Cardinal Cullen and several other prelates demand the total disestablishment and disendowment of the Irish Church, and the establishment of the denominational system of education.

Mr. Digby Wyatt has been knighted.

Parties are divided in Spain between Prince Amadeus and the Duke of Montpensier as candidates for the throne. The state of siege at Malaga has been raised.

Some further proceedings have taken place in the case of the directors of Overend, Gurney, and Co., Limited. A committal is expected.

The various commercial associations in Manchester are framing a plan for securing mercantile representation in the Indian Council.

The following names appear in the obituary of the week:—

In her Majesty's Indian Service: Henry Young, Esq., late Bombay Civil Service.

Miscellaneous: Lord Hawke—Sir James A. Gordon—Viscount Strangford—Colonel Wyatt, C. B.—Lady Hagemann—Admiral Sir Lucius Curtis, Bart., K.C.B.

The Overend and Gurney case drags on the Court of Queen's Bench at Guildhall, but the extraction of the evidence, though essential, is not so interesting to the public as the broad statement which we analysed last week. There is an idea that the accused are not fortunate in coming before a Mayor and Alderman, as those dignitaries may be seized with an accession of modesty, and think that they ought not to take upon themselves the responsibility of dismissing a charge of such enormous proportions and may send the parties for trial solely from unwillingness to be their judges. But few believe that the charge of legal fraud will be made out. The position of the accused is a very pitiable one, but it is both impossible and undesirable to forget the frightful ruin that was worked by what, on the mildest construction, was their culpable error, and it is not much to the purpose that they were involved in the misfortunes they brought about.

Neither the Home Secretary nor the Postmaster-General has yet got a seat in the House, but as the House is not sitting, this does not matter. Mr. Bruce, however, is to be put up for Renfrew, vacant by the premature death of Mr. Spiers, the third member of the new Parliament who has been stricken down. The new Chancellor for Ireland, Mr. O'Hagan, has taken his seat amid applause, the first Roman Catholic Chancellor Ireland has had. His lordship is further remarkable for his ability. It may interest some to know that the Right Honourable John Bright has dined with the Queen. He bears his new honours in very good taste, and was very amusing, the other night, with a laughing complaint that he had been obliged to look out for a new residence, as the comfortable apartments which he had occupied over a shop were "not thought swell enough for a Cabinet Minister." Our own Lord Chancellor, who is a very religious man and either teaches, or until very lately taught, in a Sunday school has been congratulated in a series of formal addresses, but the most touching tribute is an advertisement from an elderly gentleman who was at school with Lord Hatherly, and begs that other old school-fellows of his lordship's will send their names, that they may be invited to join in a testimonial. As his lordship must have left school about half a century, the meeting will be like those which calculating idiots are so fond of reporting, when the united ages make four figures, and the average is uncomfortable senility.

Mr. Justice Willes is sitting daily at Windsor, and trying the merits of the petition against Mr. Roger Eykyn, the Liberal member, who is accused of bribery. Hitherto, the case against the member has not been strong, and the Judge, sarcastically apologising for taking the view of a mere lawyer, sets his face against the introduction of a variety of matters which a Parliamentary Committee would willingly have listened to. The trial is expected to occupy several days. More interest is felt in the coming investigation into the election of Mr. Forster, the Vice-President of the Council, against whom—that is against whose agents—all sorts of charges are made. No one believes that Mr. Forster had the least share in bribing the Bradford electors, if bribery there were, yet he may be unseated through the temerity of agents. One member has actually been unseated, Mr. Devereux, member for Wexford, through a blunder of the returning officer, but his seat will be regained. The Westminster election, where the Conservative, Mr. Smith, headed the poll so triumphantly, is to be taken in due course, and the member made an effort to get at the names of the persons who are accused of having bribed for him, but the Lord Chief Justice saw no reason to depart from the rule which prescribes that such information need not be given until three days before proceedings commence. Mr. Smith has, however, the list of those who are said to have taken money. The public has not quite waked up to a strong interest in these trials, but will show more when more is seen of the spirit in which the judges intend to deal with offenders. At present there is laughter in court, and there are other demonstrations, and smart witnesses are allowed impertinences—all this will disappear when the iron hand of the law tightens its gripe.

English Ritualism has held a great meeting at the Freemasons' hall, to consider what should be done in consequence of the judgment of the Council. Archdeacon Denison presided, and for once was moderate and even logical. A long resolution was proposed to the effect that the meeting did not recognise the Court of Final Appeal as a fit court to judge the Church, and also that it disapproved of the sentence because it took no note of the Church's right to refer to primitive Catholic doctrine and custom. But nevertheless it did admit the duty of the clergy to submit to the law when it should be enforced, and until it should be altered. This latter clause was vehemently opposed, and the celebrated Mr. Bennett, of Frome, wanted to declare that the meeting could not reconcile submission with the paramount duty of obedience to the Church. A more moderate course was adopted. The words after "nevertheless" were struck out. Then the archdeacon said that the sentence left was nonsense, and he would leave the chair unless there were adopted language admitting the duty of obedience to the law. So this was replaced, but it was added that though this was the rule, it must be left to the individual judgment of each priest to decided to what degree his obedience was to be carried. That is to say that ritualism is to be practised as far as possible (until the law interferes) where the congregation permit it and elsewhere so far only as may be safe. One firm clergyman declared that if the law deprived them of altar and "sacrifice"—the second word is Romish enough for anybody—it was time to release the Church from the trammels of the State, but the meeting did not go with him. It was enthusiastic, however, over Mr. Mackonochie, the late defendant, who affirmed that the clergy had one great duty, to proclaim the doctrine of the Real Presence, until the nation should so completely assent to it that the priests would be supported in the symbolism needful to set forth that doctrine in ceremonial. All this about two lighted candles, say the worldly, with a smile. But it means, unluckily, a great deal more than that, and what it means is that which a Protestant nation will never be brought to accept.

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A TASTE OF THE PERIOD.

The vicious taste for indecent costume on the stage which at present exists here is no less apparent in Paris. With regard to certain London theatres the *Daily News* remarks very truly, "The power of a manager to draw crowded houses is in exact proportion to the number of parts he allots to females, the period of the piece being usually so selected that as much as possible of their forms may be presented in bold relief to the gaze of the spectators. Admission to the show half-a-crown." The blame does not, in our opinion, lie with these unfortunate young girls. The men and women who pay their money to see these exhibitions are the most degraded and unworthy of the two. In the new play, "Séraphine," by Mr. V. Sardou, which has just been brought out at the Gymnase in Paris, the following dialogue occurs:—"Malheureux enfant," exclaims Séraphine to Sulpice, "vous avez vu le corps du ballet!" "Ah, c'est bien vrai," dit naivement Sulpice, "on leur voit tout le corps." The *Presse Libre* makes a husband say, "je vais finir ma soirée a l'Opéra." His friend replies, "Y pensez vous! un jour de carême?" "Basta! les danseuses sont si maigres!" returns the husband.—*Pall Mall Gazette.*

BOMBAY.

The Legislative Council meets to-day at noon in the Durbar Room, Town Hall.

The Rajah of Jowar.—His Highness the Rajah of Jowar arrived here last week with about forty followers, and has taken up his residence in a bungalow in Falkland Road.

Pleaders' Examination.—We learn that there are about 420 candidates for the examination for the office of pleader in the Mofussil Courts, which commences this day in the Town Hall.

Girgaum Church.—In the abstract of the report of the committee of the Church Missionary Society, the gift by Mr. Emerson, architect, to the new Church at Girgaum, should have been stated to be a gift of the tiles for the floor of the chancel.

Remission of a Sentence.—It will be in the recollection of our readers that Dosabhoy Cursetjee Sookhia was sentenced to ten years' penal servitude by Mr. Justice Anstey in 1865 on being convicted of breach of trust. It was considered by many at the time that the punishment was excessive, and a petition was presented to the local Government, which commuted the sentence to five years. We learn that the unexpired portion of the commuted sentence has been remitted, and the prisoner has now been directed to be liberated.

Mr. Kursetjee Rustomjee Cama, we learn, is to deliver a lecture on the Parsee religion on Sunday next, before an audience exclusively composed of Parsee ladies. Mr. Kursetjee, we believe, is the only Parsee who has studiously investigated and propounded the several doctrines of the Zoroastrian faith, and made them public to the Parsees by means of popular lectures, which he has so successfully delivered here in Bombay, as well as in all the large towns of Guzerat. In his recent tour in that province, he was welcomed as a popular preacher on the Zoroastrian religion, and his discourses attracted crowded audiences both of males and females. This is a novel move, and as a sign of a growing spirit of re-search it affords us considerable gratification to learn that next Sunday will witness a gathering of Parsee ladies—such as has never before assembled—for the purpose proposed by the learned Oriental scholar.

Application for Warrants.—Abdool Rayman, an Arab, on Saturday last appeared before Mr. Connon, and obtained warrants against Ahmed bin Ali, Jetha (Marwaree,) and Abdoolla (Mussulman,) charging them with house-breaking by night and the theft of Rs. 619, the property of the informant.

MEETING OF THE BENCH OF JUSTICES.

A meeting of the Bombay Bench of Justices was held on Saturday afternoon in the Durbar Room, Town Hall—Mr. Scoble in the chair—to consider the reply of Government to the resolution passed by the Bench on 25th January regarding the Commission on the town drainage and water supply of Bombay. The Bench adopted a resolution to the effect that it was desirous that the Commission, as proposed by Government, should proceed; and then adjourned.

SHAKESPEARE IN THE GRANT ROAD THEATRE.

It is an illustration at all events of the bold enterprise of our Parsee friends that they undertake to play "The Merchant of Venice." Imagine, gentle reader, any one of the turbaned Jamsetjees or Cursetjees or Dhunjeebhoys, or any other Jees or Bhoys of your acquaintance, seeking to fascinate you as Portia or sweet Jessica. As unlikely a thing, you will probably say, as the restoration of Iran. Yet on Saturday night we saw a Parsee Bassanio imprinting an impassioned kiss on the cheek of a Parsee Portia; and a Parsee Jessica lovingly talking moonshine in the arms of a Parsee Lorenzo. A pretty Portia too, i' faith, with a graceful *tournure*, sparkling eyes, ivory teeth and rosy cheeks. (We should like, by the way, to have the recipe for the roses.) And Jessica with her pleasing Jewish face and girlish voice (we can overlook her difficulty in disposing of her hands) was a charming illusion; and it was only when she began to "sing" "Haste Lorenzo" that the spell broke and the irrepressible Parsee showed himself. We shall always be glad to see the two petticoated Parakhs displaying their feminine graces on the stage. Their hair, by the way,—it is important in these days of *chignons*—was irreproachable.—As for old Shylock it would be easy to find fifty Parsees who could do him. One has only to think of one's Parsee landlord, to imagine the shrewd respectable old gentleman muttering—"Let him look to his bond!" But let us do justice to Mr. H. A. Jamsetjee's quiet studious rendering of the character, and his perfect English, every syllable of which was intelligible. And it was creditable to him as a Parsee that he was not a boiling, blustering Shylock—though the character would have been improved by having a little more spirit judiciously thrown into it. Mr. D. C Master as Launcelot Gobbo was full of fun, as he always is; and old Tubal would have been an invaluable figure in a Christmas pantomime. Antonio was very correctly and tastefully personated, and his friend Bassanio only erred on the side of too much and too warm declamation. The actor who personated the latter character is much more in his element in comic acting—as he showed in the farce which followed "The Merchant." On the whole the play was very creditably done, and save perhaps Jessica's "song," and the scene in which she and Lorenzo discoursed of the moon and the music of the spheres while reclining on a verdant bank—or, to speak more accurately, on an ugly piece of coir matting—there was not much which lovers of the ludicrous could have found to laugh at. The whole of the costumes, strange to say, were in excellent keeping; and the scenery, which had been specially prepared for the occasion, was as appropriate and tasteful as could have been expected.

"Our New Man," which the programme correctly described as "a very laughable farce," brought the performances to a close, and, late as it was, almost every one waited to see it. The parts were played by Messrs. C. S. Nazir, P. N. Wadia, D.C. Master, and D. N. Wadia. Everybody seemed to enjoy the piece.

These performances were for the benefit of the persevering secretary of the Parsee Elphinstone Dramatic Club, Mr. C. S. Nazir; and not only to him, but to all who take an interest in the club, it must be gratifying that the house was entirely filled. The members should persevere in their efforts.

THE ARCHBISHOP OF GOA.

In accordance with an advertisement a meeting of Portuguese was held at the Parochial Hall of the Cathedral of N. S. da Gloria at Mazagon on Friday last, for the purpose of expressing their sentiments of regret at the approaching departure of His Grace the Archbishop of Goa, and of testifying to him their gratitude, respect, and veneration. There were present the Rev. Fathers Lisboa, Maciel Marques, Aureliano de Souza, Drs. Lisboa, Cunha, Andrade, Continho, and Mendonça; Messrs. R. J. de Silva, G. de Souza, F. A. Viegas, M. da Cruz, J. A. da Rozario, J. F. de Menezes, F. X. da Silva, S. C. Pinto, J. J. Mendonça, D. J. Lisboa, S. J. de Souza, and upwards of a hundred others.

The Rev. A. V. Lisboa was by general acclamation called to the chair, and Dr. J. N. Mendonça was appointed secretary.

The chairman opened the proceedings by stating the object of the meeting. He described the widespread regret which the approaching departure of His Grace to Europe had produced, and dilated at length on the high character, virtues and invaluable services which rendered His Grace justly revered and loved by his flock over the vast extent of territory comprised under the Portuguese patronage in the East (his jurisdiction extending from the Mozambique to China.) He alluded with much satisfaction to the fact that their brethren in Mahim were circulating another address for signature under the auspices of the reverend Vara of Tanna, which clearly showed the esteem and veneration in which His Grace was held in Bombay. The chairman next read a copy of a despatch from the King of Portugal, from which it appeared that while reluctantly granting His Grace leave to return to Portugal for the benefit of his health, His Majesty pass the highest encomiums on His Grace's character and services. The chairman concluded by alluding to a paragraph which appeared in the *Bombay Gazette* of the 4th instant, by which, in alluding to the meeting held on the 1st instant under the presidency of the worthy Vice-Consul of Portugal, an impression was conveyed that at that meeting it was agreed that no address should be given to His Grace. This was not correct. The fact was that owing to a private engagement, the great bulk of the community did not attend, and the chairman dissolved the meeting without any resolution being passed. The chairman said that the present meeting, with it large attendance and the great enthusiasm which animated it, was the best corrective of any wrong impression.

Mr. M. da Cruz in an appropriate speech moved the 1st resolution, which was as follows:—"That this meeting desires to manifest to His Grace the Archbishop of Goa and primate of the East its sentiments of heart-felt regret at his approaching departure to Europe caused by the bad state of his health."

The resolution was seconded by Mr. R. J. da Silva, and carried unanimously.

Dr. J. N. Mendonça then read the address prepared for presentation to His Grace, and moved the following resolution, in support of which he spoke at some length. The resolution runs thus:—"That this meeting desires to testify to His Grace their sentiments of gratitude and respect for the invaluable services rendered by him to religion and to the cause of the Portuguese patronage in the East, during the six years that he occupied the metropolitan See of Goa."

Dr. J. C. Lisboa seconded the resolution, which was carried by acclamation.

Mr. S. J. de Souza next proposed—"That for the purpose of presenting the address to His Grace and to serve as a deputation to welcome him on his arrival in Bombay, and generally to carry out the resolutions of this meeting, a committee, consisting of the following gentlemen, be appointed with power to add to their number:—Rev. A. V. Lisboa, president; Mr. G. de Souza, Mr. F. A. Viegas, Mr. J. Barretto, Dr. J. C. Lisboa, Mr. Mathews da Cruz, Mr. R. J. da Silva, Dr. D. de Souza, Mr. J. J. Mendonça, Dr. J. G. da Cunha, Mr. M. Augusto, Dr. P. F. Gomes, Dr. J. N. Mendonça secretary."

The resolution was seconded by Dr. A. M. C. Continho, and unanimously carried.

Mr. R. J. da Silva, seconded by Mr. F. A. Viegas, proposed a vote of thanks to the chairman for his able conduct in the chair.

The chairman having returned thanks, the meeting dissolved.

After the meeting those present signed the address.

ARRIVAL OF THE ARCHBISHOP.

His Grace the Archbishop arrived in Bombay yesterday afternoon by the steamer *Phlox* and landed at the Wellington Pier. From an early hour yesterday morning a large number of the clergy and laymen subject to his jurisdiction began to assemble at the pier, awaiting his arrival. At about 12 o'clock, the steamer having been signalled, a large gathering of the *elite* of the Portuguese community was formed at the pier. At 2 o'clock P.M., as the *Phlox* was seen entering the harbour, a select party, consisting of the clergy and several laymen, joined the Rev. A. V. Lisboa on board the P. and O. Co.'s tug steamer *Bandora*, which Captain Henry had kindly placed at Mr. Lisboa's disposal for the landing of His Grace. The *Bandora*, with the party on board, then steamed out to meet the *Phlox*, and when the steamers came within a few yards' distance of each other, the party on board the *Bandora* raised loud and enthusiastic cheers of "Viva o Sr. Arcebispo de Goa, viva o Primaz do Oriente." Shortly afterwards His Grace was conveyed on board the *Bandora* to the bunder, where, on landing, he was again greeted with loud "Vivas." As he was going up to his carriage, the crowd of Catholics who remained on the bunder flocked round him to kiss his ring and receive his blessing. From the bunder, the Archbishop went to his temporary residence at the Colaba Chapel, followed by the greater number of those who were at the pier. A private address signed by the clergy and some laymen was there presented to His Grace by the Vara of Tanna.

CORRESPONDENCE.

THE GOVERNMENT ICE HOUSE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

Sir,—In order to correct any misapprehension, we wish to state that we have had nothing to do with the Government Ice House since April 1867.—We are, sir, yours faithfully,

STEARNS, HOBART, & Co.

Bombay, 6th February.

SPORTING.

Gentlemen who have subscribed to the Bombay Races for 1869, and those intending to subscribe, are requested to have the goodness to send their subscriptions either to undersigned or pay them into the Oriental Bank Corporation to the credit of the Western India Turf Club.

F. F. Arbuthnot,
8th February 1869. Honorary Secretary.

BOMBAY RACES, 1869.

Second Day, Saturday, February 6.

There were no very sanguine expectations of a good day's sport to-day, but the events were really more than usually interesting. There could not be a finer contest than the one witnessed for "The Derby" between Greybeard and Secunder; and to betters and those who knew the horses the "Arab Stakes" was a most interesting race. The "Galloway Plate" and "The Welter" were also well worth seeing.

The verandah of the Byculla Club was quite filled with ladies and gentlemen, and dense crowds lined the course.

The first race on the card was set down as a walk over for The Pilgrims' B. Aus. H. Melbourne. We refer to "The Whim, Rs. 300 from the Fund, with a sweepstakes of 15 G. M.; for all horses; maidens allowed 5 lbs." Melbourne's owner, however, preferred to withdraw.

The races run were as follows:—

"The Welter."—Rupees 300 from the Fund. Gentlemen riders. Professionals 5 lbs. extra. Weight 11st. R.C. Maidens allowed 7 lbs. Entrance 1st September 5 G. M, 1st January 10 G. M., when the race will close. With a Sweepstakes of 5 G. M. for all horses declared to start.

		st.	lbs.		
Major Crosbie's	b. hun. h. Hungarian	12	7	Mr. Jones.	1
H. H. Aga Khan's	b. aus. g. Speculation	11	9	W. Brewtey	2

Hungarian was the favourite and justified his backers. After the start he gradually took the lead, and, though Speculation at one time gave signs of closing up, he kept his place till they disappeared behind the haystacks and was still first when they emerged. Hitherto the race had been little better than a canter, but the contest now became tougher and the interest in it more eager. In approaching the straight Speculation pulled up gradually, and at the curve even passed his rival. A fine race home ensued. Hungarian, finely ridden by Mr. Jones, soon regained his old position, and came in, amid the cheers of the spectators, about three lengths ahead of Speculation. Time—first ¼ mile 32 sec., first ½ mile 1 min. 8 sec., the mile 2 min. 16 sec., and the course 3 min. 15 sec.

"The Derby."—For all maiden Arabs. Weight for age. Rupees 500 from the Fund. R. C. Entrance 1st May 5 G. M., 1st September 10 G. M., 1st January 20 G. M., when the race will close. The winner of the "Dealers' Plate" or "Forbes' Stakes" 5 lbs. extra, or of both 7 lbs. extra.

		st.	lbs.		
Mr. Abdool Rahman's	g. a. h. Greybeard	8	5	J. Brewtey	1
Mr. Field's	b. a. h. Secunder	8	10	Hackney	2
H. H. Aga Khan's	b. a. h. Shaheen	8	5	W. Brewtey	3

There were one or two tantalising false starts before the horses got fairly off. Nothing could have been fairer than the final start. Shaheen, in turning off the straight, took the lead, but Greybeard afterwards passed him, and Secunder and Shaheen ran neck and neck for some time, close at the heels of Greybeard. Such was their position when they went behind the haystacks. When they came into sight again Shaheen had dropped to the rear and Secunder had the lead. Greybeard drew up again to the front, but the race between him and Secunder became intensely exciting. In turning into the straight Greybeard was still ahead; Secunder, however, again made up to him, and if we mistake not passed him. Then came a splendid race home, and the chances seemed decidedly in favour of Secunder, who was on the outside. Every nerve was strained by both horses, and Greybeard at last came in the winner—by little more than a nose. Some spectators were inclined to think it was a dead heat, so close was the contest. We have no doubt, however, that Greybeard had it. Time—last mile 1 min 52 sec.; the course (a little over a mile and a half) 3 min. 7 sec.

"A Galloway Plate."—Rs. 200 from the Fund for all Arab Galloways. Weight for inches. Maidens that have never won allowed 5 lbs. R. C. With an entrance of Rupees 100. To close and name the day before the race.

		st.	lbs.	oz.		
H. M. Aga Khan's	g. a. h. Syed Ahmed	7	12	8	Syed	1
Ally Asker's	c. a. h. Teheran	9	0	0	Mr. R.	2
Major Crosbie's	fg. a. h. Mainstay	8	7	0	Hackney	3
Mr. Williams'	b. a. h. Lottery	8	13	4	Feroze	4
Major Crosbie's	g. a. h. Dutchman	8	0	0	Emaum	
Mr. Abdool Rahman's	g. a. h. Nadur	9	0	0	J. Brewtey	

There were again a few false starts in beginning this race, and the last start was not so level as could have been wished. Syed Ahmed, which had the best of the start, went off at a good pace. Teheran at the outset lay second, with Nadur third. In turning down towards the bottom of the course, Syed Ahmed made the pace hotter, and Dutchman, who had been at a disadvantage at starting, drew up to the group. In nearing the stacks the horses were pretty close together, with the exception of Syed Ahmed, who was still well to the front. This was pretty much their position till they came into the straight, when Syed's followers drew up near him but without endangering his victory. Syed won in a canter by about two lengths; Teheran came in second, about a length ahead of Mainstay. Time—3 min. In the betting Syed Ahmed, the winner, had been the favourite; Nadur ranked next, and Teheran third.

"The Arabs' Stakes."—Rupees 200 from the Fund. For all Arabs. 9 stone. Maidens allowed 7 lbs. R. C. With an entrance of 20 G. M. Three horses to start, or no race.

		st.	lbs.		
Mr. Field's	b. a. h. Sunbeam	8	7	Hackney	1
H. H. Aga Khan's	g. a. h. Khusro	9	0	W. Brewtey	2
Ally Asker's	g. a. h. Grandmaster	9	0	Mr. R.	3

This, the last race of the day, had a very unexpected result. Khusro took the lead at starting, and Grandmaster fell somewhat behind Sunbeam. Grandmaster managed after some time to get to the front, but Khusro again passed him, and Sunbeam was left behind for a little while. On coming into sight after passing the stacks Khusro lay first and Sunbeam second—Grandmaster beaten off. In the straight Sunbeam took the lead and won the race by a length, Khusro coming in second, and Grandmaster nowhere. The last mile and a half was run in 2 min. 56 sec., and the course in 3 min. 1 sec. The result was unexpected, for the betting had gone dead against the winner. At the lottery the odds were 8 to 1 against Sunbeam, 5 to 1 against Grandmaster, and 2 to 1 against Khusro. The late owner of Sunbeam will be sorry he parted with him as he did.

We have heard it publicly stated on the course that Mr. Cowasjee Jehanghier Readymoney, long conspicuous for his fine spirit of generosity, has offered the Stewards Rs. 10,000, in order to furnish annually a Cup, which will be associated with his name. Of course the Stewards will accept so handsome a foundation in our School of Sport.

FIRST CRIMINAL SESSIONS, 1869.

(Before the Hon'ble Sir Charles Sargent.)

Fifth Day, Saturday, 6th February.

Theft by a Servant.—Jaora Dogra was charged with theft from his master.

It seemed that the prosecutor, Nimdass Dossa, a shopkeeper in Borah Bazaar street, in the Fort, had gone to temple on 16th October, leaving the prisoner in charge. On his return he missed notes to the value of Rs. 2,680. The shop was open and prisoner had fled. A month after Jaora was found with notes to the value of Rs. 660 in his possession.

The prisoner was found guilty of theft in a building, and His Lordship passed sentence of imprisonment for two years.

ATTEMPT TO COMMIT MURDER.

Shere Alli wullud Mahomed Hussan Khan, Mahomed Rahim wullud Mahomed Goolam, Ruzza wullud Mahomed Ruzza, and Merza Baba Jan wullud Meerza Ruzza, were charged with attempting to commit murder and voluntarily causing grevious hurt with dangerous weapons.

Mr. Green appeared for the prosecution, and Mr. Macpherson for the defence.

Mr. Green, in opening the case for the prosecution, said that did the jury believe the evidence which he was to lay before them, they would have no doubt that the prisoners had been guilty of a serious and cruel assault, amounting to a charge of attempting to murder on Mahomed Tuckee, the prosecutor in this case. The circumstances were that the prisoners, equally with the prosecutor, in some way were in the service of His Highness Aga Khan and his son, Alli Shah. His Highness Alli Khan, as the jury were perhaps aware, lived in a bungalow in Love Lane, Mazagon, and his son resided in Mount Road about half a mile from the former place. The prisoners were in the service—whether in the pay or not was immaterial—of Mahomed Alli Shah. On the 22nd December the prosecutor was sitting or reposing, about the middle of the day, in a room of his brother's house, which was at the bungalow of Mahomed Alli Shah. The prosecutor was in company with his brother and some females and, whilst there, prisoners came in and wanted him to go out, but he refused. The prisoners then inflicted wounds on him with a knife, but, although the wounds were of a serious nature, they seemed not to have quite deprived him of the power of motion. He managed to escape, left that room, ran along the passage, and took refuge in the house of a female relative. There he closed the door, and prevented the prisoners from coming any further. Prosecutor was followed by the first prisoner, and the fact of such a serious attack as would be described being made, together with the fact of the prosecutor running away, and being followed by one of the prisoners with a knife in his hand, would be a strong reason for believing that these men not only intended to inflict a wound, but intended to go further and cause the prosecutor's death. They would hear the medical evidence, and the statements of the prosecutor and other witnesses, and from these would have no difficulty in coming to the conclusion that a cruel attack was committed, and very serious wounds inflicted. Of course they would have to consider whether there had been any provocation. He believed it would be proved that on that day the prosecutor had no intercourse with any of the prisoners, so that the assault could not have been committed on sudden provocation. From the fact that the prisoners came into the room which the prosecutor was in, forcing their way into the appartment occupied by women—where, of course, it was right for the prosecutor and his brother, being relations, to be, but where the prisoners, being no relations and being Mahomedans, had, according to their customs and habits, no right to be—one could not conceive any object that the prisoners had had in seeking out the prosecutor committing the assault. It might be said that there was no proof of the foul encounter on the person of the prisoners when apprehended; but ere they were arrested an hour and a half had elapsed since the time of the assault, and so they had time to throw away their weapons and remove any traces of blood. He believed that, with the exception of the coat belonging to the fourth prisoner, the prosecutor would produce no clothes or weapons which the prisoners wore or used when the assault was committed, but the hour and a half that had elapsed accounted for this blank in the evidence. It appeared that some days before the assault a dispute had arisen between the first prisoner and the prosecutor; and that might have led to the assault. However that might be, it was quite conceivable—and he had no doubt that the experience of the jury would tell them so—that assaults were sometimes committed on very little provocation; and it did not lie with the prosecutor to find a perfectly adequate motive for the commission of such a crime. The medical evidence that would be given would show that very grevious wounds were inflicted on the prosecutor; he was a number of days in the hospital; and the doctor would tell them that for some time he was in danger of his life—and on that evidence he had no doubt the jury would find the prisoners guilty of committing grievous hurt. If they believed that the prisoners perpetrated these wounds, and were in company at the time, His Lordship would tell them that it did not matter by whose hands the wounds were actually inflicted; and if that were so, then the jury would find the prisoners all equally guilty.

Evidence was then adduced at considerable length in support of the statements of the prosecution. Mr. Macpherson cross-examined the witnesses but produced no evidence for the defence.

Mr. Macpherson then addressed the jury on behalf of the prisoners, holding that there had been no sufficient proof that the prisoners were the men who had been in the room, and that it was inconceivable that they would have committed such an attack on a man with whom three out of the four had been previously on good terms. The learned gentleman then argued that assuming the jury believed the prisoners were the parties who committed the assault, there was no proof of intention to commit serious injuries. The learned counsel for the prosecution, in his very fair opening of the case, had stated that the prosecution was not bound to show a motive. Well, that was correct in hard, dry, bare law, but he was confident that the jury would not, unless they saw some good reason, bring in a verdict finding the prisoners guilty of having attempted to commit murder. The only evidence of provocation in this case was a trumpery quarrel arising out of a refusal by the prosecutor to lend the first prisoner a hundred rupees on the 22nd of November. The parties had seen one another eight days before the assault, but had not spoken. This had been mentioned by the counsel for the prosecution with the view of getting the jury to believe that the first prisoner had for eight days nursed that refusal, and not returning of a salaam, to lead him to commit an outrageous assault at noon in the purlieus of an establishment in which there were about 200 souls. He was quite certain the jury would not believe that that prisoner was such a foolish fiend as to do anything of the sort. None of the prisoners were like men who would commit such a deed for such a cause; the appearance of all the prisoners rather commended them. If the jury could not believe the suggestion hinted at by the prosecution they might think there had been some cause as yet undisclosed—some canker of which they had not had the benefit of hearing,—and they would give the prisoners the benefit of that doubt, and of the ordinary feelings of humanity. Then they might give effect to his suggestion that the men had not intended to commit murder at all, but had gone to the bungalow simply with the intention of giving the prosecutor a good sound beating. Perhaps that might account for the whole affair; and if the jury were satisfied that the prisoners really had committed the assault, he trusted they could reconcile it with their conscience to find the prisoners guilty simply of causing grevious hurt; but if they could see any reason for doubting that the accused had been the parties to the assault, then they would give the prisoners the benefit of the doubt and acquit them of the charges on which they were placed at the bar.

His Lordship then summed up, instructing the jury that the intention to commit murder could not be held as proved against any of the prisoners except the first, but as regarded the charge of causing grievous hurt, if they found that such assault had been committed by any one of the prisoners, and that the others had been in company for that purpose, then they were all equally liable for the grievous harm caused by any one of their party.

The jury retired for consultation for a few minutes, and returned with a verdict against all the prisoners, of guilty of voluntarily causing grievous hurt.

The prisoners were then sentenced as follows:—the first for five years, the second for eighteen months, the third for one year, and the fourth for three years.

The Court rose at 6 P. M.

LEGISLATIVE COUNCIL OF BOMBAY.

The Legislative Council of the Governor of Bombay for the purpose of making laws and regulations met in the Durbar Room, Town Hall, on Friday, when there were present—His Excellency Sir Seymour Fitzgerald, G.C.S.I. (President), the Hon. B. H. Ellis, the Hon. S. Mansfield, C.S.I., the Hon. the Advocate General, the Hon. Col. Marriott, C.S.I., the Hon. Munguldass Nathoobhoy, the Hon. A. H. Campbell, the Hon. A. D. Sassoon, C.S.I., and the Hon. Byramjee Jejeebhoy.

Letters were laid on the table from the Government of India conveying the assent of the Governor-General to the Bill to repeal Section 3 of Act XXI. of 1852; to the Bill to amend the law relating to public ferries in the Presidency of Bombay; and to the Bill to amend the schedule annexed to Act No. V. of 1867 (Bombay); also a telegram and a letter conveying the Governor-General's assent to the City Surveys and Amendment of Bombay Survey and Settlement Act Bill. The Report of the Select Committee on the Bombay Municipal Loan Bill was presented; and the Secretary, Mr. Nugent Daniel, read a letter from the Clerk to the Justices of the Peace for the city of Bombay submitting the resolution passed by the Bench of Justices on the subject of the Bombay Municipal Loan Bill.

THE BHORE GHAUT ACCIDENT COMMISSION ACT.

The standing orders having been suspended,

The Advocate General moved the first reading of a Bill to empower the commission appointed by Government to investigate the circumstances and causes of the recent fatal accident at the Bhore Ghaut Incline on the G. I. P. Railway, and to report on the measures to be adopted to secure the future safe working of the line, to take evidence on oath. In doing so the hon'ble gentleman stated the circumstances under which the accident happened, as far as has yet been ascertained; and pointed out that it was necessary to entrust the Commissioners with the powers of taking evidence on oath.

The bill was read a first and second time and was then considered in detail. Some verbal alterations were made to the bill, and there was some conversation as to the propriety of retaining the section empowering the Commissioners to remunerate witnesses, which was retained. It was also agreed that the enquiry should be conducted in public. By the 11th section it was provided that the Commissioners should "be deemed to be persons acting judicially within the meaning of Act XVIII. of 1850 of the Governor-General in Council."

The Bill was then read a third time and passed.

BILL TO PROVIDE FUNDS FOR LOCAL WORKS OF UTILITY AND IMPROVEMENT.

The Bill to provide in the Presidency of Bombay funds for expenditure on objects of local public utility and improvement, and to constitute Local Committees for the due administration of such funds, was then called on for first reading.

Mr. Ellis, who had introduced the bill, said the history of the origin of this bill had been so fully stated in the statement of objects and reasons that he need not further detain the Council upon that point. It was mentioned in that statement that the chief provisions of the bill were already in operation in a great part of this Presidency. In Scinde, he might state, there was already a legal enactment, under which a precisely similar tax was levied for the same objects as were indicated in the preamble of this bill. In the rest of the Presidency no such enactment had hitherto been passed, but at the same time a considerable amount was being levied without legal sanction, but with the consent of the people. A portion of this levy was being raised authoritatively he might say, in consequence of the cess having been imposed at the time of the survey settlement coming into operation; but in other parts also the cess was levied by consent of the inhabitants, though there had been no authoritative imposition in these districts at the time of the survey settlement. The amount thus raised was about fifteen lacs of rupees, and therefore he might say that it had been generally accepted throughout the presidency. It might be asked why, if this was generally accepted, legislation was necessary at all. The answer, he thought, was obvious. In all communities there would be some people who, from a spirit of opposition—or of independence if they preferred to call it so,—would not pay one rupee more than they were obliged by law to pay, even though they admitted that the object for which the money was given was laudable and praiseworthy. The consequence of this spirit of independence must be that if at first one or two people resisted, others after a time would follow their example, and finally it would be a mere system of voluntary contribution, which would have the effect of imposing a tax upon the more liberal-minded portion of the community for the benefit of those less liberal and less generously disposed, who would get the benefits of the money paid by their more liberal brethren. It was necessary, therefore, that legislation should ratify what had been commenced through choice. Although this cess was in the form of an addition to the Government assessment, he would specially request that care should be taken not to confound it with an additional Government assessment. For it was in no sense a Government assessment. It was a local rate imposed for local purposes, and for the levying of which the Government assessment was taken as a standard by which to assess the rate and not with the view of appropriating any portion of the revenue for imperial purposes. This system had been already to a certain extent laid down in the Bombay Act of 1865, from which all detailed recognition of this cess was purposely omitted, because that had reference solely to Government assessment. It was, however, considered necessary, when legislating with regard to the Government assessment, to guard against the supposition that that assessment would preclude any future levies of local rates, and accordingly, in section 29, clause 1, it was distinctly stated that the guarantee given was strictly limited to imperial land revenue and that it "shall not apply to any cess which it shall be lawful for the Governor in Council to impose for the use of water, available in consequence of the construction, improvement, or repair of any irrigational work, by or at the instance of Government, or for purposes of local improvement, such as schools, village and district roads, wells, accommodation for travellers, and the like." And then in providing for the guarantee for a land assessment due to Government, care was taken to guard against the supposition that such guarantee included any local cess which might be legalized for local purposes by the legislature. It was one of the principal features of this enactment that by the formation of local committees, to whom by degrees he hoped very much more power might be entrusted than at present allowable, to accustom the people to take an intelligent interest in the administration of their own affairs, and to give that assistance of which Government stood so much in need in regulating and finding out the requirements of a district, its improvements, and its development. It was also an essential feature to observe that in providing for local taxation, Government provided that that taxation should be devoted to purely local objects, and that the people should receive by reason of the payment of this money something which they had not before, and which but for this provision they would not receive at all. It was not intended—and he begged that this should be firmly impressed on the Council—that this should supersede imperial grants. It was intended that it should supplement these, and that it should afford the people something which the imperial Government could not be expected to give. The chief objects to which the proceeds were to be devoted were public works and education. With regard to public works he thought the people were aware that the imperial Government had not in any way diminished their grants to this presidency in consequence of this tax, and the statements published from time to time of the expenditure on local works would show the people also how largely the expenditure under this head had increased. With regard to education, the improvement had been still more clear. He had before him the report of the late able Director of Public Instruction, Sir Alexander Grant, for the last year, in which, amongst other testimony to the results obtained from the working of this cess as already partially introduced, Sir Alexander Grant said:—"The inspectors continue to give the most encouraging reports of the working of the local cess throughout the Presidency, which are fully borne out, first, by my own personal observation of the interest taken by the agricultural population in the schools established from this cess; and, secondly, by the statistics of the children of local cess-payers attending these schools." Then the Director gave some details of the education, which showed that there were nearly forty-eight thousand pupils attending the schools, and the Director continued—"From these numbers we may surely be justified in concluding that in this Presidency, by means of the local cess, the problem has been solved how to reach with education the cultivator class, who form the masses of the population of India." When this object had been already so well attained by the partial introduction of the cess, they might, he thought, look for even more striking results from its legislation, and enforcement in districts where it was not at present in force. He would mention, too, that last year, so great was the advantage derived from the cess, that the number of pupils additional to those who attended in the previous year in the districts of this presidency was 14,000—a number mainly due to the additional pupils in schools maintained solely from this cess upon the land revenue. He would not at present detain the Council longer, because all the details of the bill would be duly considered at the proper time, and he would merely with this preparatory remark move the first reading of the bill.

Mr. Manguldass Nathoobhoy said that in the present state of the bill he had no remarks to make. He believed that a petition had already been presented by a portion of the people whose interests were affected by the bill, and he had no doubt the honourable members who would be appointed as a special committee would give all the details due consideration.

The bill was then read a first time, and on the motion of Mr. Ellis it was referred to a select committee, to consist of Mr. Mansfield, the Advocate General, Mr. Munguldass Nathobhoy, and the mover, with instructions to present their report to the first meeting of the Council after the 15th instant, and that the report should be translated into the Guzerati, Mahratti, and Canarese languages, before the same be presented.

BILL FOR TAXING PROFESSIONS AND TRADES IN BOMBAY.

The Advocate General moved that this bill be read a first time. As was mentioned in the statement of objects and reasons, the Municipal License Tax, which was introduced in 1865 for a period of three years, a tax which was designed to supply the place of Town Dues, had now run its course, having ceased to have any effect on the 31st December last. Previously to that on the 19th September, the Bench of Justices passed this Resolution:—"That the Bench is not prepared to consider the abolition of the License-tax till it is ascertained whether the bill for the imposition of town duties, now before the Legislative Council of Bombay, passes or not, and should it pass, what the yield of the town duties will be. That Government be solicited to continue the Municipal License-tax, which expires on 31st of December next, for a period not exceeding one year from that date." And by a second Resolution on the 11th November they resolved—"That although the Municipal License-tax, as now levied, has been condemned by the Bench of Justices, it is desirable that a Municipal License or Certificate Tax should be imposed for municipal purposes, based upon the same principles as the Imperial Certificate Tax and levied in the same manner and at the same time." He had now been requested to take charge of this bill, and he accordingly moved that it be read a first time. He could not but think that a good many objections might arise as to the scale on which this tax was proposed to be levied. The principle of the bill was to take the imperial bill, Act IX. of 1868, "an Act for a tax on professions and trades," passed by the Governor in Council, as the basis of the present bill and to reduce the taxation by one-fourth, omitting the smaller heads, which in Act IX. of 1868 went down to Rs. 500 a year. Now some of the highest officials would not pay more than their present Rs. 50, and it might be well worthy of discussion whether they should pay anything at all—or if they did pay anything, whether they should not pay something considerably larger than at present. (Laughter.) This was a matter on which he apprehended Members of Council would express opinions. But it did not appear to him that he need at present make any lengthy remarks on this measure. The Bench of Justices asked the Council to pass it; the bill had been prepared according to its request; and he should conclude his present task by simply moving that the bill be read a first time.

Mr. Munguldass Nathoobhoy said that he wished to make one or two observations on the bill before it was remitted to the select committee. He said he approved of the bill, and was proceeding to remark on the fact that officers in the army were totally exempted up to a salary of Rs. 6,000, when

The President said—The hon'ble gentleman will excuse me, but I must inform him that that is matter of detail, and the question now before the Council is, that this bill be read a first time.

Mr. Munguldass—I have no objection to the bill being read a first time.

The bill was then read a first time and afterwards remitted to a select committee, to consist of Mr. Ellis, Mr. Byramjee Jejeebhoy, Mr. Sassoon, Mr. Munguldass Nathoobhoy, and the Advocate General, with instructions to report to the first meeting of Council after the 15th instant.

THE TOWN DUTIES BILL.

The bill for the levy of town duties then came on for consideration in detail.

The Hon'ble Mr. Muguldass said that with His Excellency's permission he would say a few words upon a subject of great interest, and proceeded to read as follows:—Sir,—At the meeting of the Council held at Poona on the 5th October last, when the Town Dues Bill was read a second time, your Excellency and the Hon'ble Mr. Brown expressed an earnest desire that time should be given to elicit the views of the public regarding the dues proposed to be levied for the Municipality of Bombay, and the hon'ble member observed that it was for the Bench of Justices to make out a case for the imposition of the proposed tax and that "if after due consideration and fresh representation the Bench of Justices should make out a very strong case of necessity he would consider a modification of the present bill, proposing the *octroi* duties, which should be allowed in Bombay." "He had," he added, "no insuperable objection to town dues." I willingly postponed the consideration of the bill in detail at the last meeting. Full opportunity has been afforded to the inhabitants of Bombay to express their sentiments. The question has been ventilated in the English and vernacular journals and has been fully discussed at two successive meetings of the Bench held on the 2nd and 5th November last, attended by nearly one hundred Justices. My hon'ble colleague Mr. Brown took an active part in the long and protracted debate that took place, and which occupied the undivided attention of the Bench for nearly four hours at each sitting. The result was the adoption of the following resolution by the large majority of 64 Justices (including 18 Europeans) against 29 Justices, comprising 24 Europeans and 5 Natives, who had moved the Bench to ask the Council to refrain from proceeding with the bill:—"That while it is not expedient to levy any tax upon goods merely passing through Bombay in transit, and not breaking bulk and changing hands therein, it is the opinion of the Bench that to meet the exceptional requirements of the island, and to perfect its conservancy, it is necessary to supplement the present direct rates upon property by taxes upon commodities, such as are contemplated by the Town Dues Bill now before the Legislative Council, which should be asked to proceed therewith as soon as possible." The Bench of Justices, after due consideration, and after hearing all the objections urged by my hon'ble colleague and his coadjutors, have made out a strong case of necessity, and have decided by a large majority that it is necessary to supplement the present direct rates upon property by the levy of light taxes on commodities such as are contemplated by the Town Dues Bill. This measure, Sir, has now for the third time, and in the most marked manner, received the sanction and approval of the Justices as representing public interests. The first occasion on which the principle of this bill was upheld was in the year 1865, when the committee appointed by the Bench to consider the whole subject of municipal taxation reported as follows:—"Your committee have been desirous of devising means of distributing the municipal taxation more equally than hitherto, and to bring under contribution interests which, although benefitting very directly by our institutions, have hitherto paid but little, and that very indirectly, towards their maintenance. The tax which has suggested itself to your committee as best meeting these views, is one with which the people of this country are familiar, which is levied, for municipal purposes in a great many towns under this Presidency, and which in Great Britain is commonly a large source of municipal revenue. Your committee refers to Town Dues." This report was not only signed by four native merchants and bankers and leading members of our community—viz., the present Sir Jamsetjee Jeejeebhoy, Bart., Mr. Cowasjee Jehanghier Readymoney, and the late lamented Juggonathjee Sunkersett and Bomanjee Hormusjee, Esqs,—but also by three English merchants of eminence and experience, Messrs. J. Graham, John Fleming, John Parsons, and Mr. T. R. Watt representing the G. I. P. Railway interest, besides other gentlemen deservedly esteemed for their excellent judgment and good citizenship. This committee unanimously recommended the levy of light duties on cotton, opium, wool, piece-goods, silk, sugar, tea, metals, wines, spirits, beer, grain, ghee, and other commodities. This report led to the enactment of town duties in 1858. The second occasion was the report of the committee of the Bench appointed in 1866, which I brought again to the notice of the Council in October last. This report is signed by Messrs. Lidderdale, A. Stewart, H. Coke, A. Crawford, Dinshaw Manockjee Petit, Karsandas Madhowdas, Venayekrow Juggonathjee Sunkersett, Dossabhoy Framjee, and myself—the Hon'ble Mr. Brown dissenting. The grounds of that dissent were fully discussed by the Bench of Justices in 1866 and again in November last. My able colleague the Hon'ble Mr. Campbell, who possesses greater experience in mercantile matters, and has, moreover, been a member of the Imperial Legislature, does not coincide in the opinion that the proposed duties "are detrimental to the trade on which our progress and prosperity mainly depend." Several other European merchants, who are the largest and most extensive exporters of cotton and importers of piece-goods, have recommended the levy not only of *octroi* duties but also of what are called transit duties on trade. The name of Mr. John Fleming, the head of the firm with which the Hon'ble Mr. Brown is connected, is a household word in Bombay. His great experience and foresight, his intimate knowledge of the circumstances and requirements of this country, and his mercantile relations with our port are not surpassed by those of any merchant at present in Bombay—a fact which my hon'ble colleague, Mr. Brown, will not dispute. Well, I have shown from the testimony of the document I have just quoted, that this gentleman, together with two other leading British merchants of Bombay, viz., Mr. J. Graham, of Messrs. W. and A. Graham & Co., a firm which imports nearly one-third of the entire quantity of piece-goods annually brought to our market, and exports cotton of the value of half a million sterling per annum; and Mr. J. Parsons, connected with another well-known and leading firm, unanimously agreed with the leading native merchants of Bombay and other gentlemen in recommending to the Bench the propriety of resorting to indirect taxation for municipal purposes, and proposed the levy not only of *octroi*, but also small duties on the chief articles of our import and export trade.

His Excellency the President asked if the hon'ble gentleman meant to conclude with a motion.

The Hon'ble Mr. Munguldass said he was going to move that the bill be considered in detail. At the second reading his hon'ble friend Colonel Marriott had spoken for an hour, and he thought it was due to the Justices as guardians of the poor of the town that some explanation should be given of the bill by him. However, if it was His Excellency's wish he would stop.

His Excellency the President said that he thought he motion that the bill should be considered in detail was unnecessary by the 47th rule regulating the proceedings of the Council. It the hon'ble gentleman made a speech on such a motion they might go on for ever and ever and there would be no end to their discussions.

The Hon'ble Mr. Munguldass—Very well, your Excellency, I will stop.

The Hon'ble Colonel Marriott then said—I was not aware, though perhaps it is through my own fault, that an amended list of business had been issued till we sat down at this table. I only mention this as an excuse for not being prepared to put before the Council such precise figures and other facts as I would have given had I known that this subject was to be discussed. In the first place I understood that the consideration of this bill was postponed till we should know what we were likely to get from the Certificate Tax Bill. Now, that we do not yet know. On the last occasion when the bill was read, I had given notice of an amendment in the form of a continuation of the license tax, which tax of course entirely ceased and had the certificate tax put in its place; and my objection to this bill remains much the same. The object of the certificate tax is to provide funds by an extension of the license tax; and I contend there is no case before us for the imposition of such a new kind of taxation as these town duties. I am aware there is a statement which has been put forward by the Bench of Justices—I have not got it here owing to the misapprehension of which I spoke—in which they speak of a deficiency this year of about 6 lakhs or so; but that might be reduced to about Rs. 5,75,000. I have not the papers here, but I remember Rs. 25,000 was for additional road funds. Well, I do not see why that should not be paid out of the existing road loan, which is a small one, 1½ lakh or so, and might be renewed without any additional charge. I mention that as showing the kind of way in which the deficiency has been made up. And then a very large portion of that Rs. 5,75,000 will certainly be met by this Certificate Tax Bill, and whatever may be the calculated proceeds as the bill is now drawn. I should hope that it will be very considerably increased by this Council carrying the certificate tax down to the lower classes. Then there is no difference of opinion, I believe, about the propriety of doubling the labour cart rate, which would give us ¾ of a lakh of rupees. I was not, as I said before, aware that this subject was to be discussed to-day, and I have not the complete figures before me; but I mention these facts to show the sort of way in which this deficiency of Rs. 5,75,000 would be met, and whatever the remainder might be I say it should not be met by an entirely new, and, as I think, an objectionable kind of taxation, but should be paid out of an addition to the house-rate. I have not the slightest objection that that addition should be in a new form—should be levied on occupants as distinguished from the owner. At any rate the greater part, I may safely say the whole, of the deficiency which will remain after we have passed this certificate bill and put on that additional cart rate, which everybody believes in, will be contained in the additional charge put upon the Municipality temporarily by this loan bill for 15 lacs which is just about to come before the Council, and that is quite a temporary charge. It is temporary in its nature, but I may also say that it has arisen from temporary causes. We have seen in the evidence we had before us in committee that the prices paid by the Municipality had been 25 per cent. higher than the ordinary prices, owing to the confused state of the accounts. We know that a large portion of this excess on the current expenditure which appears in the deficit has been, not only for ordinary charges, but for charges which tend to save money in future, such as in workshops, and say 1½ lakh spent in brick-making. That is the way in which the money has gone, and therefore this loan is temporary in its nature and source. I do not deny that there will be several small balances to be provided, but I say that is no case for coming before the Council for a new system of taxation. It is want of economy of some kind which has caused this, and I am quite willing that an increased house rate should be levied upon occupants, and not upon owners. Therefore in speaking of the preamble of this bill, "Whereas it is necessary to provide funds for the deficiency in the revenue of the Municipality of Bombay," I hope it is quite clear that we can do that perfectly well and in a reasonable manner without enacting town duties. Had I known that this bill was coming on, I should perhaps have prepared an amendment which would have expressed in proper form what I have said—though I presume the levy of house-rate upon occupants would require a new enactment,—but as it is I propose to meet this clause by a direct negative, meaning by that negative that the deficit may be provided for in the manner which I have pointed out, and that the remaining deficit should be provided for by a temporary tax on house occupiers.

The Hon'ble Mr. Munguldass Nathoobhoy then proceeded as follows—Sir,—I will now trouble the Council with a brief reply to the principal arguments urged at the last meeting by my able colleague the Hon'ble Col. Marriott against the passing of the Town Dues Bill. I will state them briefly. 1st, The Justices were careless and indifferent and permitted recklessness and extravagance in the management of the affairs of the Municipality so long as they derived a large revenue from the Town Duties, because these duties fell on the poor and did not affect the wealthy landlords, who possessed predominant influence at the Bench. 2nd., As soon as the Justices were deprived of the said revenue, a great improvement took place, they became very careful and checked extravagant expenditure, because the burden of taxation fell on and touched the wealthy and influential class represented in the Bench. 3rd, In proposing the re-enactment of Town Dues, the wealthy landlords, actuated by selfish motives, seek to remove the burden of taxation from their own shoulders to those of the poorer classes of the community. 4th, As landed properties are rising in value they will bear an increased tax and will yield sufficient income for the wants of the Municipality. I hope to be able to convince the Council that the premises of the first and second arguments urged by the Hon'ble Col. Marriott are totally unfounded. The blame imputed to the Justices by the hon'ble member is undeserved. The Justices did not permit recklessness and extravagance in the management of the affairs of the Municipality during the period referred to, for by Act XXV. of 1858, which enacted the Town Duties, the Justices were deprived of all power and authority over municipal expenditure, and the triumvirate of Commissioners created by the Legislature was vested with supreme control over municipal expenditure. Section IX. of the Act distinctly enjoined that "in the execution of this Act, and the incorporated Act XIV. of 1856, the Commissioners shall not be subject to any check or control on the part of the Justices." Consequently the blame of the reckless and extravagant mismanagement of the affairs of the Municipality, of which my hon'ble friend gave the Council a vivid description in his speech, is attributable solely to the Commissioners and not to Her Majesty's Justices, whom the Legislature had thought fit to deprive of all power to check or control the Municipal Commissioners. The mismanagement depicted by the hon'ble member resulted from the *carte blanche* given to the Commissioners by the Legislature, and not from carelessness or indifference on the part of the Justices, not because it did not touch their pockets, but because they had no authority whatever to interfere and were powerless to check and control the Commissioners. With regard to the improvement which my hon'ble friend ascribes to selfish motives, and which he alleges to have commenced from the date of the abolition of the former Town Duties in 1865, I am sorry to be obliged to give him a flat contradiction. Instead of any improvement having taken place since the abolition of the town duties, the expenses of the Municipality have exceeded the income every year, and the corporation has been sinking into debt deeper and deeper. Besides the large loans already borrowed to the extent of Rs. 17,45,000, the Municipality is in debt to a large amount, on account of labilities incurred for defraying current expenses, and the Council have been asked to pass a law for a loan of 15 lacs to pay off these debts and provide a cash balance for current expenses,—a proceeding which will entail a further charge on the Municipality of Rs. 1,20,000 per annum. The circumstances and facts which I have just adduced will, I trust, be deemed sufficient to show that the first two arguments propounded by the Hon'ble Col. Marriott are utterly wrong in premises and conclusion. I now proceed to show that the hon'ble member's third argument is also untenable. The funds required for the increasing expenditure of the Municipality are raised almost exclusively from direct taxes which have reached their maximum limit, beyond which it would be sheer oppression to increase their amount. These taxes fall almost exclusively on one class of the people, viz.—the house-owning class, and it would be unjust to compel them to provide the whole amount required for the conservancy of this great emporium. The amount hitherto raised from direct taxes being insufficient, and as the proceeds of the proposed certificate tax will not supply the deficiency caused by the extinction of the Municipal License Tax, an overhelming majority of the Bench have solicited this Council to reimpose town duties with such modifications as may be deemed advisable. Without the timely aid of a large source of income it will be impossible to supply the growing wants of the Municipality of Bombay, and extricate it from its financial embarrassment. In making this proposal the Justices are, I assure the Council, not actuated by the selfish and unworthy motives attributed to them by the Hon'ble Col. Marriott. The Justices do not seek to remove the burden of taxation from their own shoulders to those of the poorer classes of the community. In recommending the Council to have recourse to indirect taxation on the present occasion, they have no other object than that of making all classes of the people contribute in fair proportion to the conservancy of this large city—classes who have hitherto been either totally exempt or have not contributed their fair share. I cannot leave this part of the subject without denying my hon'ble colleague's assertion that the influence of the wealthy class of landlords predominates in the Bench of Justices. Out of 192 European Justices, who with a very few exceptions have no landed property in this island, and 108 Native Justices residing in Bombay, there were but 49 Justices, or less than one-fifth who possess any landed property at all, and in the great majority of these cases that property is a single house. Many of these Justices, who have repeatedly been accused of selfishness, have spontaneously and cheerfully contributed thousands and lacs of rupees in promotion of education and works of charity, benevolence, and public utility. I now come to the Hon'ble Col. Marriott's fourth argument, that as landed properties have been steadily rising in value they will bear an increased tax, and will yield sufficient income for the wants of the Municipality. This argument is as unfounded as the others, whose fallacy I have already exposed. My honourable friend cannot pretend to have a correct knowledge of the value of landed property and rents, which have declined heavily since the recent exceptional period of prosperity which has vanished like a dream. If he were to go through the different parts of the island and make exact enquiries, he will find that rents have fallen thirty per cent. in the Fort, Malabar Hill, and Breach Candy; and from 15 to 20 per cent. in the Native Town. I therefore anticipate a considerable reduction in the yield of the house-rate on a general revision of the assessment. The reasons why the revenue from house-rate has not visibly declined are these—there has been no general survey for assessment purposes since the end of 1865. Mr. Crawford has declined to grant remission in a great many cases in which house-owners have not been able to produce agreements executed on stamped paper. I expect a further decline on the expiration of the leases for which houses have been let in prosperous times at high rates, which will soon have to be lowered. For instance, the premises occupied by the Municipal Commissioner's Office in the Fort, are not worth half the rent, Rs. 3,000 per mensem, paid under the lease. The Hon'ble Colonel Marriott's figures regarding the assessed value of landed property in Bombay are incorrect. In 1866 and 1867, he says, the value was 148 lacs and 163 lacs respectively, whereas it appears from the Municipal Commissioner's Budget that the value was 120 lacs and 142 lacs respectively. The hon'ble member is wrong in his statement that payment of the halalcore cess is not compulsory by those who provide their own halalcores. By Section CXIX. of the Act the Commissioner is empowered to levy a cess upon every house whose scavenging he may undertake to perform. He has undertaken this duty for all the thickly populated parts of the city and has therefore made the payment of the cess compulsory. I will not detain the Council with a refutation of other errors committed by my honourable friend, but I cannot pass over the remark made by him at the last meeting in condemnation of the conduct of the Bench in venturing to recommend to the Council the advisability of enacting Town Dues, which would fall on all classes of the community without pressing heavily on the land-owning class, groaning under the load of excessive taxation. Her Majesty's Justices act as representatives of the people to watch the interests of different classes of the community in the conduct of municipal affairs. They do not arrogate to themselves the right to dictate to this Council a particular course, but it is their privilege as well as duty to propose what they may consider the best mode of raising monies required for the health and conservancy of this city. Consequently this Council, I humbly submit, should pay due weight and consideration to the representations made by the Bench. In corroboration of the propriety of this course I refer the Council to the following exhortation of our late highly esteemed Governor, Sir Bartle Frere, to the Municipal Commissioners of Kurrachee on resigning his post in Scinde. "He would leave, as his parting exhortation to them, that they should always in their deliberations give due weight to the opinions of the native members, whose pursuits and professions made them look on Kurrachee as their home. We may often think the native members slow, narrow-minded, and prejudiced; but we had that very day seen more than one proof that they are much more keen-sighted and sagacious than we might at first give them credit for being; and whatever their opinion, we should do well to recollect that we, European servants of Government, living here as matter of duty, coming to-day and gone to-morrow, have not the same interest in the place, or the same right to be heard, as those who come here by choice, and live and die, and have all their hopes centred in the place."

The Hon'ble Mr. Campbell said that with reference to the Hon. Colonel Marriott's remarks as to the bill introducing a new source of revenue, he had to say that those who wished to pass this bill only desired to re-introduce what had existed for a number of years up to 1865, and had brought in adequate revenue for municipal purposes. When that bill was abolished, the idea then prevalent was, he believed, that the system was inconsistent with the ordinary mode of raising revenue in England for municipal purposes. Now, he believed himself that that was an erroneous impression altogether. They were aware, as had often been stated, that the coal dues and wine dues were still continued in London, and though it was said that these dues were not imposed now, the fact that they were still enforced in the present highly advanced state of political economy with the concurrence of Parliament was tantamount to imposing them afresh. The coal dues in England extended over a length in all directions of 20 miles—reaching the poorer classes, the mill-owners, and manufacturers of evey description. When it was found that it was better to reimpose these dues than to assess property, as was now suggested in Bombay, he imagined that there had been arguments thought reasonable by the House of Commons and supported by public opinion outside—which after all governed to a very large extent the decisions of the Legislature. So much for the un-English character which had been attributed to these town dues. And further, Bombay was, he thought, peculiarly situated. It was not like London, Liverpool, Manchester, Glasgow, or any other large mercantile town at home. In all these towns people made money by trade and the money remained in the place, and the result was that they found an increase of population and buildings going on in all directions—some capitalists, building new houses for themselves and others building as speculation. But in Bombay there was no advancement of this sort, and there was no inducement for it. Here he imagined his hon'ble friend Mr. Munguldass, whenever he thought of building houses as a speculation must in the first place remember that he would have to pay all the house dues and taxes whether the houses were occupied or not. But in London and other English towns the taxes fell entirely on the occupants, not on the owners at all. If a house or a whole street were unoccupied there were no occupiers' rates chargeable: the Municipality got little or nothing, if he mistook not;—and in consequence the owner was not prejudiced, and so could speculate at no risk. Then again with regard to the composition of the community. The residents of Bombay, even the natives to a very large extent, lived in the city only for a short term of years. They seldom had their families in Bombay or at least only brought a portion of them; nor did they spend money here. The great Hyderabad or Ahmedabad shroff or the Marwaree, probably carrying on an immense trade in the place, took all his earnings to his own country. Nothing remained in Bombay here as in European towns to increase the value of property either from the influx of population or the wealth produced by trade. It all went away; very little remained to enrich the place, and the consequence was that there were few shops or ornaments in the city, and Bombay, as compared with Calcutta, was constantly referred to in terms of contempt. This no doubt arose in some measure from the greater proximity to Europe and the facilities of communication, and they might yet see Bombay become the residence of its European merchants for only six months of the year, somewhat like New Orleans, where people went for five or six months in the year to transact their business and then returned to Europe or other places they had come from, with the advantage of seeing their constituents. Even at present in Bombay there was very little inducement for owners to improve the buildings. Under these circumstances it seemed only fair that the native proprietors should demur to giving effect to any effort on the part of the Europeans to throw on them the whole *onus* of increased taxation. It had been said that this bill was required to meet the interest and also the sinking fund of the loan which was at the present time to be introduced and to meet what was the ordinary expenditure of the town. But he apprehended that there had been a great deal of extraordinary expenditure, which if it had been anticipated would have formed ample ground for applying to Government or to the Legislative Council for their sanction to just such a loan as was now required. For instance, during the last three years he found that slaughter-house grants had amounted to about Rs. 2,50,000; workshops and storehouses, Rs. 1,50,000; the Panwell brickworks, Rs. 1,50,000; sweeping and markets, one lakh; halalcores, one lakh; and other things, altogether amounting to about nine lakhs. Well, that was all extraordinary expenditure; it could scarcely be called the ordinary expenditure of the Municipality, which ought to be provided for out of the receipts. If these figures were correct, they might be allowed to say that it was only because the items had not been anticipated by the Municipal Commissioner that loans were not previously asked for instead of money being borrowed in a somewhat irregular manner from private individuals, banks, and others by the Municipal Commissioner on his own authority and responsibility. He made these remarks with reference to the necessity for town dues, and to show that it was not a proper argument against them that they should be raised or allowed only for extraordinary expenditure, because he believed there had been extraordinary expenditure not anticipated, but which ought properly to have been anticipated and provided for by loans. On these grounds he was prepared to vote in favour of these town dues.

Colonel Marriott wished to put one question to the hon'ble gentleman—whether, holding that it was only for extraordinary expenditure that town dues were legitimate, he meant to admit the propriety of making these town dues temporary? He understood that extraordinary charges were essentially, and would ask whether the hon'ble gentleman admitted that there was any propriety in making these town dues bill a temporary measure for extraordinary changes.

Mr. Campbell replied that that was precisely his meaning. He should treat the town dues in the same way as the coal dues in London, and sanction them for a certain number of years—it might be ten years, or so long as it might require to repay the loan—without granting the tax as a permanent source of revenue.

The Hon'ble Mr. Ellis—Sir, this subject has already been so much discussed, that I am unwilling to trouble the Council with my remarks; but I do not wish to give a silent vote, and therefore I beg the Council to bear with me for a few moments while I explain my reasons for voting in favour of the clause as it now stands. The Hon'ble Colonel Marriott rests his opposition in the first place on the assumption that the finances do not require any aid; and secondly, that if they do require aid, that aid can be given in other ways, without recourse to town duties. I am not of a sufficiently sanguine temperament to believe that the finances do not require any aid. But very recently we had a statement showing that upward of 6 lakhs must be provided for the incoming year to meet the budget deficiency which has already been sanctioned by the Bench. I do not see how the petty savings and little pickings referred to by Colonel Marriott can by any possibility make up that sum. Colonel Marriott considers as his mainstay the new license tax, a bill for the imposition of which is already before the Council; but I am informed that according to the most sanguine computation Rs. 1,75,000 will be the produce of this tax—a computation which I have every reason to believe is too sanguine, for as at present drafted I think the bill is not likely to give more than Rs. 1,50,000; and even if its provisions be extended, as Colonel Marriott anticipates they might be, so as to include all the classes now included in the Government license tax, still according to the same sanguine computation only Rs. 40,000 additional would be received, and I am sure that the real proceeds of this tax even in that case will not reach more than 2 lakhs of rupees. There is still therefore a large gap to be filled which I can hardly conceive will be supplied by the small savings mentioned by the Hon'ble Colonel Marriott. Then as to the suggestion that aid could be better obtained by a further imposition of house-rates or by any other means which are at disposal in the way of taxation, I must say that if the limit of taxation on house property has not been fully reached, it has certainly gone to an extent which is amply sufficient ordinarily; and as to the objection which has been taken to town dues I am most distinctly of opinion that this consists more in theory than in practice on account of town duties as they were levied in the town and island of Bombay. In the first place I think we must pay some deference to the almost unanimous opinion of the Native Justices. I believe that Government considers that the Justices do in some measure represent the native community. If they do not, I for one would be the first to beg your Excellency to join in nominating people who will represent it: but at the same time the Native Justices must, I presume, to some extent be considered as exponents of native opinion, and when we find the Native Justices voting almost unanimously for the imposition of town dues, I say we should consider this as an expression of native opinion, and pay some deference to it; for however admirable may be the teachings of the European members, it is beyond all question that the mass of the native inhabitants are those affected by local taxation, while the Europeans, who are here to-day and away to-morrow, cannot have the same intense interest in the taxation which is imposed for local or any other purposes. Some stress has been laid upon the use of town duties in European countries, and it has been urged in reply that the existence of town dutes in Liverpool or London or elsewhere is an abuse, an anomaly to be deprecated; but even if there were no town duties in Europe, even if there were no octroi and no coal duties or other items of taxation of a like character in European countries, I would not on that account reject the provision of such taxation in India, which perhaps has not advanced to that point in civilisation that we can appreciate the blessings of direct taxation. As I am sure that town duties are far more in accordance with the feelings of the whole native community than direct taxation, it seems to me it would be much wiser to defer to that feeling than to impose a system of taxation which is distasteful and not in any way reconcileable with their usages. This objection may be taken to town duties, that they are sometimes worked in excess. In our own territories—I do not refer to native states—but even in our own territories it is notorious that when town dues are imposed they are sometimes worked to excess. I need not refer to any specific instance where the imposition of town dues has had a very injurious effect, but it is always from their being imposed in excess that they have an injurious effect. It is also objected that they may degenerate into transit duties, but that objection cannot be taken in this case, as an amendment has been proposed by Mr. Munguldass Nathoobhoy to protect sufficiently the interests of articles in transit. It has been also stated that they will be a source of vexation to the poorer classes, who will be stopped by the myrmidons of the tax-gatherer to be searched, and subjected to indignity perhaps in the search. This may be true of petty towns in the interior, and of walled towns at the gates of which the sepoy sits and robs incomers of perhaps double or treble the value of the taxes which he has to collect; but that is not so in Bombay. Bombay appears to me to be formed by nature for town duties—to invite the imposition of town duties. Here we would have no vexatious interference with the poorer classes; our town dues would be collected at the railway sta-

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tions and bunders, in the same way as the custom duties, and without the slightest interference with goods in transit, or I should say with goods for consumption. This being the case, and it being clear, to my apprehension at least, that town duties are appropriate on account of their meeting with the approval of the whole native community, and are appropiate especially to this locality on account of its peculiar position and form, I would say that town duties appear to me to be not only an unobjectionable but a highly desirable mode of taxation. And it cannot be called a new system, because as every one knows till recently town duties were in force in this island. Moreover, if it be said that we are imposing more than the wants of the Municipality require us to impose, I would remark that there is a clause which Mr. Munguldass proposed to add to the bill by which every year the amount of these town dues will be considered by the Justices, and if the amount be found to give an excess over and above, not merely what the requirements of the Municipality would seem to demand, but also what a proper amount of annual improvement would call for, I would say the Justices would be duly bound to reduce the rates or the number of articles taxed. But I do not myself anticipate any reduction being possible for a series of years. There is an enormous amount of work to be done in Bombay; and it is not expedient, if it were practical, that for every petty road to be made a special loan should be required,—that for every road which required to be widened the Bench should have to go to the public and appeal for a loan for municipal purposes. It is not I say expedient, if it were possible, to do this, and therefore I do not anticipate that for a long series of years it will be possible to do away altogether with town dues, which I hope will now be sanctioned.

His Excellency the President—I do not wish to prolong the discussion on this bill, but having on a previous occasion expressed my views in somewhat strong terms I desire to state what is my opinion of the bill as it now stands. In the first place it appears to me the great difficulty which we have to deal with is the entire divergence of those who are advocates of this bill as to its object and reasons. To begin with the Hon'ble Mr. Munguldass Nathoobhoy, who brought forward this bill, he puts it on the ground stated in the preamble, namely, that it is necessary for the condition of the town to have a supply of funds for permanent municipal improvement for the city of Bombay. That I apprehend is the ground on which Mr. Munguldass puts the necessity or propriety of enacting town dues, and that appears also to be the opinion of our colleague, Mr. Campbell.

Mr. Campbell—I allude to past as well as to prospective charges.

His Excellency the President—I am aware of that, and the hon'ble gentleman has again cited the case of the coal duties and wine duties in London as being an example which it is expedient for us to follow in justification of this bill; but I would beg to point out in the first place that it was not in the power of the Legislature to abrogate these town dues in London, because they were granted for a certain fixed term of years, and on the security of these rates large sums of money have been borrowed; consequently it was impossible to abrogate these duties as existing at that time in the city of London. The hon'ble gentleman may say that these town dues were re-imposed for an additional term of years and increased in amount. Both these statements are true, but then he must bear in mind that they were so continued and increased solely to enable large public improvements to be carried out. Now, I ask, is that the case here? Mr. Ellis at once discards that notion, and very justly, because the real ground on which we are called upon to sanction town duties is, not to enable the Municipality, upon the security of these town dues, to borrow large sums of money for the execution of large works of public improvement, but to supply the deficiency in the annual revenue, and to enable the Corporation to meet current expenditure. That is the only object of the present bill. The Hon'ble Mr. Campbell has referred to the fact that a large portion of the present deficit has been caused by the Municipality having undertaken large works of public improvement, and that therefore a tax admitted to be applicable to the execution of public works is applicable to a deficit caused by their construction. That is what I understand his argument to be. Well, then, the argument might to a certain degree be applicable to the bill as it was when first introduced, because by some clauses in this bill powers are taken for the borrowing of money for the execution of public works,—clauses, however, I may say on paper which I do not expect will be persisted in, and though it would not be strictly logical, I can understand him to say that a portion of the money raised might go to the credit of those works which have been already executed. But that is not the form in which the bill really comes before us. The proposal is simply to give the Municipality an increased revenue for current expenditure in order to prevent a deficit which would be discreditable to the Municipality, and besides would put the affairs of the Municipality into such a position that ultimately we should have to pass a bill giving greater powers for taxation to the Corporation. As far as I am concerned I say, with regret, that I fear we cannot avoid giving the Municipality power to raise town dues to a limited extent, and I only consent to it upon the ground that there is an emergent necessity, which I do not see how we can meet in any other way. At the same time I do think that it will be the duty of the Council, when we come to consider the schedule, to postpone consideration of it till we have before us the report of the committee as to the loan and also the report of the committee as to the license tax. It is impossible for us to say what the Municipality may require till we know what their expenditure is going to be on the one hand, and what will be the revenue to meet it on the other; and it is exactly the report of these two committees that will tell us that—what will be the liability imposed upon the Municipality by having to meet the interest and sinking fund of this loan, and also what amount of revenue will be obtained from the license tax. That will very much depend on what the Council may pass as the schedule of that license tax. It may produce one lakh or one lakh and a half or two lakhs and a half: but exactly on the produce of that license tax will depend the amount required by the Municipality to meet the current expenditure, which is the real object of this bill, and in reference to which it will be our duty to settle the schedule. The objection I still maintain to the imposition of town duties is that I think it a tax which the Municipality should consider as one specially devoted to meet the charge of permanent improvements. At the same time, they are diverting town duties from that object to the ordinary needs and necessities of the Municipality, and after having applied that tax to their ordinary necessities, when the question comes—How are you to meet the expenditure for the great works of drainage and water supply?—the answer will be, "We have taken town duties for other purposes; we have exhausted our credit in that way, having already taken them to meet current expenditure," and works necessary for the health and well-being of the population will be postponed. That is my objection, and it is only because there is urgent necessity staring us in the face to give some additional funds to the Municipality that I am afraid we cannot resist their appeal, and must give them the powers sought by this bill; but the question as to what extent will, I think, entirely depend upon the reports of the two committees to which I have referred.

On the motion of Mr. Munguldass Nathoobhoy the following two sections were substituted in place of section 1 of the amended bill:—I. "The duties leviable under this Act shall be called Town Duties, and shall be leviable in addition to any Customs' Duties prescribed by Law. Duties at the rates specified in the Schedule annexed to this Act shall be levied from the 1st April 1869 to 31st December 1869 in respect of the several things therein mentioned when imported from any place into the City of Bombay." II. "At a special general meeting of the Justices of the Peace for the Town and Island of Bombay, to be held according to Section XXXIII of (Bombay) Act II. of 1865, in October next, it shall be lawful for the said Justices to fix the rates for the said Town Duties to be levied for the year next following, and it shall be lawful for the said Justices further at the special general meeting of Justices in 1870, and in each subsequent year, to fix the rates for the year following after such meeting in respect to any or all things in the Schedule annexed to this Act, provided such rates shall not in any case exceed the rates specified in the said Schedule, and Town Duties shall be levied accordingly."

Some verbal alterations were made in other sections. Section VIII. (which now stood as section IX.) empowering the Justices to borrow money, on the security of town dues, for permanent improvements, was struck out, as was also the section following, which proposed that certain sections of the Bombay Municipal Act of 1865 should be made applicable. Section XI. was amended and passed as follows:—"This Act may be cited for all purposes as Bombay Town Duties Act 1869."

Mr. Munguldass Nathoobhoy moved the insertion of the following additional section:—

"When any of the goods upon which Town Dues shall have been paid shall, within 15 days of the date of importation, be re-exported without having broken bulk or changed ownership, the full amount of the Town Dues shall, under such rules as the Municipal Commissioner with the sanction of Government shall from time to time notify, be repaid as refund, provided that application for such refund shall be made within three months of the date of importation."

Mr. Campbell doubted whether fifteen days was sufficient.

Mr. Ellis pointed out that the fifteen days dated from the day of landing, not from the date of the arrival of the ship.

The President said the Council would do well to consider the rules which had been prescribed for general adoption by the Government of India in the resolution of the Government of India published in the *Bombay Government Gazette* of the 26th November 1868. Two of these rules were as follow:—(IV.) "Every Municipality by which such duties are levied will provide, in such manner as the Local Government may think fit, proper accommodation for the storing in warehouse or otherwise of articles in transit, liable to do duty, but not intended for use or consumption within the limits of the Municipality. Reasonable fees may be charged on articles stored in places provided under this rule for the accommodation of traders." (VII). "No town duty or toll shall be hired on goods, articles, &c., *bonâ fide* the property of Government brought within the municipal limits for the exclusive and direct use of Government. When the Government take delivery of goods from a dealer or contractor within municipal limits, the above exemption shall not apply." Seeing that this Bill would have to go to the Government of India for their assent, he thought, if the bill was to become law, it would be advisable for the Council to insert clauses which would comply with these two rules prescribed by the Government of India.

Mr. Ellis did not think that the scope of this order was so wide as to require that the Legislature should provide warehouses, and he did not think it possible that the Government of India could ever have intended that warehouses should be provided. It appeared to him that it would be monstrous to compel the Municipality to provide these warehouses. In the case of grain for exportation it would be beyond all reason to suppose that the Municipality should be required to provide warehouses. It would be hardly fair to demand that as part of the condition for permitting the re-imposition of town duties. Although he thought fifteen days was too short and he had been going to suggest that the time should be extended, he was not prepared to say that if any commodity remained in Bombay for an indefinite time, its owner should afterwards be entitled to a refund. If it had remained in Bombay for a sufficient time to get a habitat, so to speak, and to become a resident of Bombay, that would be a good reason why it should not escape duty. As to providing warehouses, he was quite sure it was out of the question.

The President said he was not suggesting the propriety of adopting these rules, but he thought the Council should follow the spirit of these rules, one of which said—"No such duty shall be levied, excepting on things brought into a town for actual use or consumption therein. No such duty shall be levied on goods which, being brought into a town, shall be again exported;" and it goes on further to say—"even though such goods shall have changed owners in the town."

Some further conversation took place on the subject, Mr. Ellis observing that it would probably in many cases not be worth the trouble for people to go through the inconvenience of getting the refund, and the result of the conversation was that the words "or changed ownership" were omitted and a clause was added as follows—"And provided that no refund be claimable of amount less than rupees ten."

The clause amended was then passed in effect as follows:—

When any of the goods upon which Town Dues shall have been paid shall be re-exported without having broken bulk the full amount of the Town Dues shall, under such Rules as the Municipal Commissioner with sanction of Government shall from time to time notify, be repaid, as refund, provided that application for such refund shall be made within one month of the date of exportation, and provided that no refund be claimable of amount less than rupees ten.

Colonel Marriott said that town duties were not so desirable that they should have too much of them, and he would propose that the consideration of the schedule be postponed until the next meeting held after the 15th inst.

The motion was agreed to.

BILL EMPOWERING THE BOMBAY JUSTICES OF THE PEACE TO RAISE A LOAN.

The Advocate General moved the second reading of "a Bill to empower the Corporation of the Justices of the Peace for the City of Bombay to raise a Loan for temporary purposes." He apprehended that all honourable members of Council would have perused the report of the select committee which was moved for and obtained by the Hon'ble Colonel Marriott. The bill itself, as the Council were aware, was brought in at the request of the Justices of the Peace for the city of Bombay, when it was considered that a loan of eight lacs would be sufficient. The committee, however, had gone very fully into the matter, and so far from coming to the conclusion that eight lacs would not be wanted, they stated, "We are of opinion that a loan of fifteen lacs will probably be needed to clear the Municipality of all overdue debt, and leave a suitable cash balance on the 31st March," and recommended accordingly.

The bill was then read a first time and considered in detail.

The Advocate General moved the substitution of "fifteen lacs" for eight lacs. He observed that it was shown in the report that the amount coming due on or before the 31st December last was Rs. 19,63,336 given credits which were expected to be recovered on or before that date. That showed that the liabilities would exceed the available assets by about Rs. 17,25,000. The committee had found that it would be impossible that the Act could come into operation as originally intended upon the 1st of the present year, and they accordingly considered the propriety of the money being repaid on or before the 31st March in the present year, taking into account the arrears of income to be collected previous to that date, amounting to six lacs. They were of opinion that fifteen lacs would be needed to clear the Municipality and leave a suitable cash balance upon the 31st March. In consequence of the increase in the amount of the loan, the committee suggested that before the bill was read a second time the report should be sent to the Bench of Justices with a view to obtaining some expression of their opinion upon it. The letter which had been laid on the table that day from the Clerk to the Justices stated that the Bench had considered the report, and they resolved as follow—"That the Bench concur in the recommendation contained in the report of the select committee of the Legislative Council, that the Municipality be authorised to raise a loan of fifteen lacs for temporary purposes, and that with a view of adopting the most effective means for placing the Municipality on a proper basis with the least possible delay, the Bench submit, for the consideration of His Excellency the Governor in Council, the expediency of appointing a Government Commission to enquire into and report upon the system and administration of the Municipality and upon the changes which are necessary in the Municipal Act." He apprehended, therefore, that the principle of the bill was approved, and that there would be no objection on the part of the Council to extend the right to raise the amount from eight lacs, as the bill originally provided for, to fifteen lacs. He therefore begged to move that in line 7 of section I. the word "eight" be omitted, and "fifteen" inserted.

The proposition was agreed to, and the word "fifteen" inserted in place of "eight" in Sections I. and II. Section I. was amended and passed as follows:—"The whole of such loan of fifteen lakhs of rupees shall be repaid with interest within ten years from the first April 1863." Section III. was amended and passed as follows:—"To secure the repayment of the sum thus borrowed with interest as aforesaid, the Municipal Commissioner on behalf of the said Justices shall, on the 1st of every month, pay to Her Majesty's Treasury, to the account of the Accountant General, the sum of Rupees 12,500, and notice of such payment having been made it shall be forthwith published by the Municipal Commissioner in the English daily newspapers and in the next *Government Gazette*." The consideration of section IV., which provides the course to be pursued in case of non-payment, was postponed. Section VI. was amended and passed as follows:—"The Accountant General and the Municipal Commissioner of Bombay may on the 1st January of each year, by giving six calendar months' notice in the *Government Gazette* and in the daily newspapers of each Presidency, and in the *Times* newspaper published in London, declare that they will pay off certain of the debentures, with interest as aforesaid, on a date not less than six calendar months after the date of the notice aforesaid." The remaining sections were slightly amended and passed, and the preamble and short title were also agreed to.

The Council then adjourned shortly after 5 o'clock till to-day, when the following business will come on for consideration:—

I.—Notice of Motion:—1. The Hon'ble Mr. Mansfield will move for leave to extend the time for presenting the report of the Select Committee on the Kurrachee Municipal Bill.

II.—Bills and Orders of the Day:—1. Bill No. 5 of 1868.—A Bill to empower the Corporation of the Justices of the Peace for City of Bombay to raise a loan for temporary purposes.—Consideration in detail.

BANKS.

ORIENTAL BANK CORPORATION.—Incorporated by Royal Charter.

The current rates of Exchange are:—

		Per Rupee.
On London at 6 months' sight	2s. 0½d.	do.
,, 4 do.	2s. 0¼d.	do.
,, 3 do.	2s. 0 1/16d.	do.
,, 2 do.	2s.	do.
,, 1 do.	1s. 11 15/16d.	do.
,, demand	1s. 11½d.	do.
On Scotland do. On Ireland do.	1s. 11 13/16d.	do.
On Paris do.	1s. 11½d.	do.
Circular Notes payable throughout Europe.	1s. 11½d.	do.

No Drafts at four months' sight are granted for sums under £50. Sums under £20 are only drawn for on demand.

All Treasury Drafts, Hoondees and other orders for realization, to be endorsed "Pay the Oriental Bank Corporation, or order."

Any information as to rules of business may be had on application at the Office, or by letter to the Agent.

KURRACHEE SUB-AGENCY.

An Agency of the Corporation has been opened at Kurrachee, where Deposits are received on the same terms as at Bombay. The Agent also buys Bills on England and elsewhere, and grants Drafts on the Head Office and Branches of the Corporation.

Bombay, 4th February 1869.

THE DELHI AND LONDON BANK (Limited). Established in India 1844.

Capital One Million Sterling, in 20,000 Shares, of £50 each.—Paid up Capital £337,625.

HEAD OFFICE, LONDON—J. C. Parry, Esq., General Manager.

BRANCHES.—Calcutta, Bombay, Delhi, Mussoorie, Lucknow, and Lahore.

LONDON BANKERS—Union Bank of London.

EXCHANGE.

6 months' sight	at 2s. 5/16d.	per Rupee.
4 ,,	at 2s. 3/16d.	,,
3 ,,	at 2s. 1/8d.	,,
2 ,,	at 2s. 1/16d.	,,
1 ,,	at 2s.	,,
On demand	at 1s. 11 15/16d.	,,
On Scotland and Ireland	at 1s. 11½d.	,,
Circular Notes	at 1s. 11 13/16d.	,,

No Drafts at six months' sight are granted for sums under £50. Sums under £20 are only drawn for on demand.

CURRENT ACCOUNTS

Are made up to the 30th June and 31st of December in each year, and if the balance has not any time during the half year been below Rs. 1,000, interest at the rate of 2 per cent. per annum is allowed on the minimum monthly balances. No interest is allowed on sums above one lac.

FIXED DEPOSITS.

Subject to 3 months' notice of withdrawal 3 per cent. per annum.
6 ditto 4 ditto.
12 ditto 6 ditto.

Any further information as to Rules of Business, &c., may be had on application to the Manager.

Remittances to be endorsed thus:—"Pay to the Delhi and London Bank (Limited), or order."

Hours of Business—10 to 3; Saturdays 10 to 1.

G. W. BOOKER, Manager,
Delhi and London Bank, Limited.

Bombay, 6th February 1869.

CHARTERED MERCANTILE BANK of INDIA, LONDON, and CHINA.

EXCHANGE.

The Bank grants Drafts on London, Scotland, and Ireland, Circular Notes negotiable in Egypt, Syria, and the principal Towns of Europe, at the following current rates of Exchange:—

		Per Rupee.
On London, at 6 ms' sight above £50	2s. 3/16d.	,,
,, 4 do.	2s. 1/16d.	,,
,, 3 do.	2s.	,,
,, 2 do.	1s. 11 15/16d.	,,
,, 1 do.	1s. 11½d.	,,
On demand	1s. 11 13/16d.	,,
On Scotland do. On Ireland do. Circular Notes for the use of Travellers on the Continent and to Europe Overland at 1 day's sight	1s. 11½d.	,,

The Bank purchases Bills and grants Drafts payable in Calcutta, Madras, Coconada, Ceylon, Hongkong, Foochowfoo, Shanghai Hankow, Singapore, Penang, Mauritius and Yokohama.

The Bank also draws on the Branches of the Bank of New South Wales.

INTEREST.

On Deposit accounts payable on demand interest will be credited half yearly, on 30th June and 31st December, at the rate of two per cent. per annum on the daily balance not exceeding one Lac Rupees.

ON FIXED DEPOSITS.

12 months ... 6 per cent.
6 do. ... 5 ,,
3 do. ... 3 ,,

COMMISSION.

The Bank takes charge of Government Securities, Shares in Banks and other Companies, without charge, and realizes interests and Dividends thereon on the following terms:—

If to be remitted in Bank's Drafts, without charge.

If to be paid in India, a Commission will be charged of a ½ per cent.

On returning Government Paper or Share Certificates out of safe custody, or when sold on paying the proceeds of such sale in India, a commission will be charged of ¼ per cent. But if proceeds are remitted on the Bank's Drafts, without charge.

Commission charged on purchase and sale of Government Securities ¼ per cent.

All Letters should be addressed and Hoondies made payable to the Agent, Chartered Mercantile Bank.

Bombay, 1st February 1869.

BANKS.

COMPTOIR D'ESCOMPTE DE PARIS.—(Incorporated by National Decrees of 7th and 8th March 1848, and by Imperial Decree of 25th July 1854.)

Recognised by the International Convention of 30th April 1862, and by Act No. VIII. of 1864, of the Legislative Council of India, and by amended Act of 1867.

Subscribed Capital	£3,200,000
Paid up Capital	2,400,000
Being Called up	800,000
Reserve Fund	800,000

HEAD OFFICE—Paris.

AGENCIES AT

Bombay, London, Calcutta, Hongkong, Shanghai, Bourbon, Saigon

SUB-AGENCY.—Yokohama.

CORRESPONDENTS.

Madras, Pondicherry, Singapore, Java, Mauritius, Egypt.

LONDON BANKERS.

The Union Bank of London, and Messrs. C. J. Hambro and Son.

AGENTS IN SCOTLAND.—National Bank of Scotland.

The Bank grants Drafts and Letters of Credit, and purchases and collects Bills, on the above places, and on all the principal Cities and Towns on the Continent of Europe.

CURRENT ACCOUNTS.

These will be made up to the 30th June and 31st of December in each year, and if the balance shall not at any time during the half year have been below Rs. 1,000, interest at the rate of 2 per cent. per annum will be allowed on the minimum monthly balances. No interest will be allowed above one lac.

Deposits for fixed periods are received at interest, particulars of which may be obtained at the Bank as also any information as to rules of business, &c.

DISCOUNTS, LOANS, &c.

The Bank discounts approved Local Bills, grants Loans on Government Paper, Bullion, Bank Stock and approved Shares, and other Securities.

All remittances to be endorsed "Pay Comptoir d'Escompte de Paris, or order."

E. J. HARDCASTLE,
Acting Manager.

9, Rampart Row, Bombay, 16th October 1868.

AGRA BANK (Limited).—Capital—£1,000,000 (One Million Sterling). In 100,000 Shares of £10 each.

HEAD OFFICE—Nicholas Lane, Lombard Street. London, E.C.

Edinburgh Branch—17 St. Andrew Square.

BRANCHES IN INDIA.

Calcutta	Agra.	Kurrachee.
Madras.	Bombay.	Lahore.

The Bombay Manager grants Bills of Exchange at the following rates on London at 6 months sight at 2/½ per Rupee

4	do.	2/¼ ,,
3	do.	2/1/16 ,,
2	do.	2s. ,,
1	do.	1/11 15/16 ,,
On demand		1/11⅞ ,,
On Scotland		1/11⅞ ,,

No drafts at six months' sight are granted for sums under £50, and sums under £20 are only drawn for on demand.

INTEREST

On Deposits repayable on demand will be credited half-yearly (on 30th June and 31st December) at the rate of 2 per cent. per annum on the minimum monthly balance not exceeding Rs. 1,00,000 upon all accounts the balances of which have not during the six months fallen below Rs. 1,000. When such has been the case, no interest will be allowed.

On Fixed Deposits subject to 3 months' Notice of withdrawal 3 per cent. per ann.

Do.	6	do.	4
Do.	12	do.	5
Do.	24	do.	6

The Bank takes charge of Government Paper and other Securities for constituents without charge.

All Drafts or Hoondies forwarded for realisation should be made payable to the Agra Bank (Limited), or order.

Hours of business, 10 to 3; Saturday, 10 to 1.

EDWARD MORRISS, Manager.

Bombay, 2nd February, 1869.

FOR SALE.

PEACHES from the HILLS—fresh batch received on Saturday—in baskets of 200, more or less. Price, cash, Rs. 3 per basket. Apply to

23rd January 1869. CHESSON & WOODHALL.

FOR SALE, at the Office of this Paper, price Rs. 4, RULES relating to the WINDING-UP of JOINT STOCK COMPANIES, made by the High Court of Judicature at Bombay, pursuant to Section 189 of the Indian Companies' Act 1866.

METAL MART, BOREE BUNDER.—Now landing, fresh Fire Clay, Fire Brick, and Portland Cement.

Thomas Perry and Sons' Fire Proof Safes and Deed Boxes.
Lowmoor Iron Plates.
Leather Belting, Suction and Delivery Hose.
Patent Duplex Punches, to punch ½ inch Plate Iron.
Cast Iron Piping, 2 inches to 12 inches diameter.
Wrought Iron Piping.
Lead Piping and Sheet Lead.
Plate and Bar Iron.
Steel and Files.

Galvanised Corrugated Iron, Nos. 16, 18, 20 and 24 Gauge, daily expected and orders now being registered.

Estimates given for every description of Iron Work and Machinery.

W. NICOL & Co.

KINLOCH and ALLAN, IRON MERCHANTS.

Have now in harbour, and daily expect to be landed, S. and F. Cast Iron Pipes, 2, 2½, 3, 4, 6, and 9 inches diameter, orders for which they are now ready to book.

In Stock—Bar, Plate, Sheet and Hoop Iron.
Pig and Sheet Lead.
Lead and Wrought Iron Piping.
Cast and Blister Steel.
Contractors' Tools.
Crab Winches to lift 2, 5 and 15 tons.
Wrought Iron Hand Pumps.
A large Stock of General Hardware.

To close an account, the remaining portion of a Shipment of handsome Cast Iron Railings will be sold cheap.

Orders for all sorts of Iron Work promptly and carefully executed.

Bombay, 7th December 1868.

CHESSON and WOODHALL'S LIBRARY.

No. 10, HUMMUM STREET, BOMBAY,
AND NO. 1, EAST STREET, POONA.

NEW AND OTHER BOOKS
EXPECTED TO ARRIVE ABOUT THE 8TH INSTANT.

ORDERS NOW REGISTERED.	Rs.	as.
Bradshaw's Continental Railway Guide for January	2	12
Hart's Annual Army List for 1869	15	12
Woolwich Royal Regiment of Artillery List for Jan.	0	8
The Year Book of Photography for 1869	0	12
British Journal of Photography Almanac, 1869	0	12
The London Journal, Vol. 48. July-Dec. '68	3	8
The Church of England Magazine, Vol. 65. Ditto	4	0
Ruff's Guide to the Turf—winter edition	2	12
Somerville's Molecular and Microscopical Science, 2 vols.	15	12
The Great Parliamentary Bore. By Major Evans Bell	3	12
Chevreuil on Colours. New edition	3	12
Stern's The Captive Missionary	15	12
Lessons of Middle Age. (Cheap edn.)	2	12
Hayes' Cast away in the cold	4	8
Smith's Studies for Pictures	3	12
Miss Martineau's Biographical Sketches	6	8
Cullerier's Atlas of Venereal Diseases	56	4
Tom Hood's A Golden Heart	1	8
Silver on Diseases of the Rectum and Anus. New edn.	3	12
Quain on Diseases of the Rectum	5	12
Harley on Diabetes	1	14
Clayton's The Sunny South	11	4
The Lady's Equestrian Guide	6	4
Hurst's Architectural Surveyor's Handbook	3	12
Boosey's Flute Tutor	0	12
Westropp's Normal Singer	0	12
Garcia's Art of Singing	7	8
Hatton's Singing Method, 2 parts	3	0
Church Services, with Hymns Ancient and Modern. Ivory covers, monograms, rims, and lock cases. Rs. 15 and	17	8
New Play Book.—Robert the Devil	0	8
Play Books.—Cool as a Cucumber; Little Toddlekins; Game of Speculation; Rough Diamond; Woodcock's little game.—Each	0	8
Seamen's Wages Books, for Crews of 42, 48, and 54 men ... Rs. 4, 4½ and	5	0
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NEW GERMAN NOVELS.		
Humoresken, 2 vols.	3	0
Eines Audern Fraw	3	0
NEW PIANOFORTE MUSIC.		
Song.—Wait for the Turn of the Tide	1	8
—— Dear Old Land I'm leaving	1	8
—— The Tinkling of the Bell	1	8
—— The Snow Lies White	1	8
—— The Peace of Home	1	8
—— My Sunny Gascoigne Shore	1	8
—— The Legend of the Rose	2	0
—— Marching through Georgia	1	0
—— God bless our Sailor Prince	1	8
—— God bless the Prince of Wales	1	8
—— What are the Wild Waves saying? (Duet)	2	0
Lancers.—Alnwick Castle	2	0
Quadrilles.—L'Enfant; and Royal Navy.—Each	2	0
Waltzes.—Clarine	2	0
Galops.—Earl Percy; Encore; Velocipede; and Fiery Steed.—Each	1	8

Bombay, 2nd Feb., 1869. CHESSON & WOODHALL.

FOR SALE, on Commission, at the Rooms of BOMANJEE DOSSABHOY, Commission Agent, next to the Book and Tract Society, Esplanade:—

A nearly new light English-built four wheeled Dog Cart with lamps and shaft by Rogers and Co.

Just Landed.

A very handsome and small light park Phaeton, on C. Spring, by Messrs. Nass Brothers, Longacre.

One ditto self-driving ditto., by Barton and Sons.

The Property of Gentlemen.

A very handsome nearly new, Mail Phaeton, with two spare seats convertible into Waggonnet, by Silk and Sons.

A nearly new Malvern Dog Cart, painted dark green, by McNaught and Smith.

Just Landed.

3 first-class high-wheeled Malvern Dog Carts, with folding heads, Collenge patent Axles, lacewood Shafts, painted dark blue, and dark brown, and lining to match, by Windover.

And also,
The Properties of Gentlemen.

A very small and neat single Horse Miniature Brougham, with venetians to sides, and open-back, by McNaught and Smith.

A nearly new English-built Cab Buggy, with Lamps.

The Property of H. Birdwood, Esq., Registrar of the High Court, proceeded to England

A single-barrelled Rifle, with bullet moulds, by Lugy and Co.

A double-barrelled Gun, by B. Morrison.

The above Gun, and Rifle to be seen at the rooms of the undersigned.

Also,

A nearly new English-built four-seated Open Carriage, with Lamps and Pole, by H. Black & Co.

The Properties of Officer.

1 nearly new Malvern Dog Cart, with Lamps, by McNaught and Smith.

Also,

A nearly new four-seated Miniature Brougham, with surrounding double venetians and circular Glasses on front, Lamps and Shaft, by Thorn.

A second-hand English-built Mail Phaeton or Waggonnette with Lamps and Shaft.

The Property of a Gentleman.

A nearly new and very light Madras-built Office Shigram, with Lamps, Pole, and Shaft, by Tod & Co., Madras.

Just Unpacked

A fresh batch of Plated and Brass mounted Buggy, Dog-cart, and Gig Harnesses.

The Property of a Gentleman proceeded to Europe.

A nearly new first-class Boat-shaped four-seated Open Carriage, painted dark green, lining to match, with enamel leather spare Top for Sun, Lamps and Pole, by Edwin Kesterton.

Just Landed.

A very handsome and English-built new Mail Phaeton with Lamps and Pole.

2 very handsome Four-seated new Cab Phaeton, painted dark green, and dark blue lining to match, with Lamps, Pole, and Shaft, by Jones of Southampton.

Also, the Property of a Gentleman proceeded to England.

A nearly new light Palkhee Office Shigram with Lamps.

A nearly new Waggonnette.

Just Unpacked,

A few sets of best different coloured Kersey Horses' Clothings, Pads or Saddle Cloths for Single and Double Harnesses, Whip Sockets on Springs, Clips or Reinholders, some of them are with Rubber Springs, Bradley's Plate Powder in tin boxes, Coach and Gig Harness Liquid, spare Round Reins for Single Harness, Horse Brushes, Sami Leathers, &c.

And also,

A fresh batch of Children's single and double-seated Perambulators with highly furnished linings, folding-heads, aprons with double springs.

The Property of a Gentleman.

2 very small self-driving Pony Phaeton with Lamps and Shafts.

2 very handsome new English-built Cab Buggy, on C. springs, by Silk and Sons.

Several other new and second hand. Different kinds of Carriages to be seen in the other Godown, about 30 yards from the Rooms of the undersigned, on application.

BOMANJEE DOSSABHOY,
Auctioneer and Commission Agent.

Commission Rooms, Esplanade, Bombay,
5th February, 1869.

WINES, SPIRITS, BEER, &c.

CUTLER, PALMER & Co. DEAN LANE, BOMBAY.

IMPORTERS AND EXPORTERS OF WINES, SPIRITS, AND LIQUORS. Established in Bordeaux and London in 1815 and in India in 1842.

LONDON HOUSES { Wholesale and for Export only—Tower Bonded Vaults, Mark Lane. Retail—Charing Cross Railway Arches, Villiers Street, Strand.

BORDEAUX HOUSE { Wholesale and for Export—Place du Champ de Mars. Agencies—Paris—Pau—Bagneres de Bigore—Bagneres de Luchon—Cannes—Nice—Biarritz—San Remo—Hyeres—Dieppe—Brussels.

REPRESENTATIVES

In China, Calcutta, Madras, Colombo, Kurrachee, New York, New Zealand, Manilla, New Orleans.

We respectfully solicit the commands of Messes, General Merchants, and European Residents of Western India, to whom, from the extensive nature of our business, we can offer better terms than any other House in Bombay. Our business in Europe has for upwards of FIFTY YEARS been confined to the Wine trade, and, being importers on the London and Bordeaux markets, we are in the best position to meet the requirements of the Indian public.

We subjoin our LIST OF SELECTED WINES for this market, and beg to intimate:—

1st. That we cannot execute orders for less than 1 dozen quarts, or 2 dozen pints of either one of them, Liqueurs excepted: these in not less quantities than ½ dozen pints or quarts.

2nd. That our Wines and Spirits are procurable from every respectable General Shopkeeper in Bombay and at Out-stations; they, however, fix their own selling prices for them.

3rd. That our quotations are for delivery from our Godowns, and that we do not take the risk of subsequent breakage. Nor can we undertake to deliver Wines, &c. in Bombay.

4th. That our quotations for all Sparkling Wines do not provide for examination of original packed Cases, or for the rejection of alleged or broken bottles likely to be found in such cases, on arrival, after a long sea voyage. We guarantee each Case to contain its full complement of sound Bottles at time of shipment, but at our prices cannot provide for atmospheric or climatic influences; if our constituents wish us to take this risk, which affects sparkling wine more than any other, we can only do so by adding Rs. 4 per dozen quarts, and Rs. 2½ per dozen pints to our quotations.

CLARETS.
Shipped from our own Bordeaux House.

		per doz. Qts.	Pts.
A 1—Chateau Latour or Mouton. Gold Capsule, Labelled & Branded		Rs. 30	Rs. 16
No. 1—Rauzan, Black capsule,	do	,, 25	,, 14
,, 2—Leoville, Blue capsule,	do	,, 22	,, 12
,, 3—La rose, Yellow capsule,	do	,, 18-8	,, 10-8
,, 4—St. Julien, Green capsule,	do	,, 17	,, 10
,, 5—Medoc, Red capsule	do	,, 15-8	,, 9
,, 6—Medoc, White capsule,	do	,, 13-8	
Sauterne, Red capsule,	do	,, 22	

Very choice Burgundies—Red and White.

Chambertin, Labelled and Branded		Rs. 32
Nuits,	ditto	,, 26
Macon,	ditto	,, 21
Chablis,	ditto	,, 22

The finest Dry Champagnes that can be shipped.

Finest Dry Sparkling, Gold foil, Labelled & Branded	Rs. 36	Rs. 19-8
Fine Sparkling Silver Foil ditto	,, 32	,, 17-8
Good Sparkling, ditto ditto	,, 27	,, 14-8

GERMAN WINES.
Of our own Selection.

Nonpareil Sparkling Hock or Moselle, Gold foil, Labelled and Branded	Rs. 36	to 19-8
Muscatel Sparkling Hock or Moselle Silver foil	,, 32	,, 17-8
Moselle Still, Marcobrunner	,, 34	...
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Hock, ,, Johannisberger	,, 42	...
,, ,, Forster Traminer	,, 34	...
,, ,, Rudesheimer, do.	,, 26	...
,, ,, Hocheimer, do.	,, 23	...

Specially selected SHERRIES for tropical consumption.

	Qts.
Amontillado, very choice and superior	Rs. 32 0
Amoroso, very choice, full flavored, soft, pale	,, 28 0
Sherry, No. 1, Green seal, full bodied, light gold colour, nutty and dry	,, 22 0
do. No. 1, Blue seal, very pale and dry	,, 22 0
do. ,, 1, Brown Seal, pale and dry	,, 22 0
do. ,, 2, Yellow seal, pale and dry, an excellent Dinner Wine	,, 18 0
do. ,, 3, White seal, ordinary Dinner Wine	,, 15 8
Marsala, Virgin Pale	,, 15 8
Madeira, East India (one voyage)	,, 33 8

PORTS.

	Qts.	Pts.
A 1 quality, Gold Seal, an Invalid's Wine full and fruity	Rs. 30 0	
1st quality, Black seal—Dessert Wine mature	,, 24 8	14-8
2nd ,, Red seal—a good second quality Wine	,, 18	9

Our Spirits are protected by Patent Trade Mark Capsules and Labels.

These latter have, in shape (Heart-shaped) been imitated

Superior very Old Pale Cognac, No. 1—Black Capsule	Rs. 32
Superior Old Pale Cognac, No. 2.—Yellow capsule	,, 28
Cognac, Pale, No. 3—White capsule	,, 25
Rum, Superior Old Jamaica, 1st quality	,, 22
Gin, London Old Tom, 1st quality	,, 21
Whiskey, 1st quality, Irish	,, 23
,, ,, Scotch	,, 21
Geneva, in flasks (1 dozen in a case)	,, 21

LIQUEURS.
The finest: cheap imitations we do not ship.

	Qts.	Pts.
Curacao, finest; Amsterdam, Orange or White	Rs. 40	22 0
Maraschino di Zara, best	,, 40	22 0
Cherry Brandy, best Copenhagen	,, 30	16 0
Orange Bitters (the best)	,, 20	

OUR TERMS for Cash Payments, Credit, &c., are as follows:—To private Customers we allow 5 per cent. discount off our published quotations for payments made within a month from purchase; three months' credit will be allowed to approved parties, without discount; Interest will be charged at 10 per cent. per annum beyond three months; MESSES, on comparing our quotations with direct London invoices (taking care to add thereto all charges for Agency, Freight, Duty, &c.), will find that Wine, &c. can be supplied them most economically from our Bombay Godowns, our Stocks will afford as much choice for selection. Merchants and Traders buying over 30 dozen at one time for resale, can learn terms on application at our Office in Dean Lane.

IN addition to our own exclusive business we have been entrusted with the sale of

MOULE & Co.'s PATENT EARTH CLOSETS.

And we are empowered to receive Indents for Carriages of every description from the Manufacturers by special appointment to the Queen, H.R.H. the Prince of Wales, and H. R. H. the Duke of Cambridge, Commander-in-Chief.

Particulars and illustrations of the abovenamed articles can be obtained at our Offices.

CUTLER, PALMER & Co.

FOR SALE, by the undersigned—

Carbonell's Sherry		Rs. 30	per dozen.
Do. Port		,, 30	,,
Delbruck Fils' Claret St. Estephe		,, 17	,,
Do. Do. St. Jullien		,, 12	,,
Do. Do. St. Estephe in Wood		,, 180	per hhd.
Do. Brandy		,, 16	per dozen.

EWART, LATHAM, & Co.

CHARLES TOVEY AND SON.

MESSRS OWEN and OKELL, Agents of the above Eminent, Shippers, have for sale the following Wines:—

		Quarts 1 and 3 Doz. Cases. per doz.	Pints 2 Doz Cases. per doz.
SHERRIES.	Amontillado	Rs. 28	Rs. —
	No. 2 White Capsule	,, 32	,, 17
	,, 3 Green Seal	,, 24	,, —
	,, 1 Ruby Capsule	,, 40	,, 21
	,, 3 "Crowns" Solera	,, 44	,, 23
SAUTERNES.	Two headed Eagle	,, 25	,, 13½
CLARETS.	No. 4 White Capsule	,, 15	,, —
	,, 3 ,,	,, 20	,, 11
	,, 2 c Blue Capsule	,, 24	,, 13
	,, 2 B ,,	,, 30	,, 16
	,, 2 Yellow Capsule	,, 36	,, 19
	,, 1 Two headed Eagle	,, 40	,, 21

Orders for the undermentioned shipments *(shortly expected to arrive.)* can now be registered:—

Per "Noel," from Bordeaux,
COGNAC, SAUTERNES.
Per "Courier-de-Bombay," from Bordeaux,
WHITE AND RED BURGUNDIES, CHAMPAGNE, COGNAC, CLARET.
Per "Gaulois," from Bordeaux,
CHAMPAGNE, CLARET.
Per "Merwanjee Framjee," from London,
HOCK, MOSELLE, HOLLANDS, GENEVA.
Per "Star of the South," from London,
MOSELLE.
Per "Hindustan" from London.
ISLAY, MALT, AND IRISH WHISKEY, OLD TOM, PORT.

OWEN AND OKELL.

Agents Bombay Presidency, For Charles Tovey and Son.

Agents for Bengal—Messrs. Turner, Morrison and Co., Calcutta.

Also, E. I. Burton Pale Ale, bottled by "Parle," in prime condition Rs. 4-12 per doz. quarts.

MESSRS. M. B. COHEN & Co., Shipping and General Commission Agents, No. 8, Meadow Street, entrance Bell Lane. M. B. COHEN & Co.

20th January 1869.

N. B.—Orders from Up-country promptly attended to.

FOR SALE.—Mr. Shapoorjee Eduljee's Second Edition of Gujaratee and English Dictionary, at Rs. 5 per Copy.

Also, by the same Author, Gujaratee Grammar, reduced prices, Rs. 2 per Copy.

Apply to Messrs. M. B. COHEN & Co., 8, Meadow Street, Bombay.

MOULE and Co.'s PATENT EARTH CLOSETS, as also Fittings that can easily be adapted to existing accommodation in private Houses, are to be obtained at the Godowns of the undersigned, who are empowered to take Contracts from Hospitals and Public Offices; fittings such as are now almost universally adopted in Barracks and Latrines in England. CUTLER, PALMER, & Co.,

Dean Lane, Bombay.

HALLUMS BROTHERS, Dealers in Chickens, Ducks, Fowls, Turkeys, Geese, Sheep, &c., &c.

Ship Captains and others would find it to their advantage to deal with them.

H. Brothers solicit the kind patronage of the public and asks them to give the White Man a chance.

Orders received and punctually attended to.

Terms—Cash on Delivery.

THE CHOWK HOTEL, MATHERAN, by the Proprietor of the Byculla Hotel.

This Establishment is now open. The Charges are on the same moderate scale as those charged at the Bombay Establishment.

There is an excellent Billard Table.

The Wines, Spirits, and Beer are all of the first quality.

N. B.—There is an extensive range of Bedrooms; and separate Bungalows for the use of Families are about to be erected.

LONDON HOTEL.
No. 9, GRANT ROAD—OPPOSITE THE THEATRE.

The undersigned having purchased the above Hotel, begs to inform the Public, that he has reopened the same, and trusts by strict attention to the comfort of his Constituents to merit their patronage.

The premises have been thoroughly repaired and refitted, and now afford excellent accommodation for monthly boarders on moderate terms.

The Proprietor guarantees to supply the best Wines, Beers, Spirits, &c., that can be procured, and charge for the same at a moderate rate.

The above Hotel has two large Billiard Rooms, with first class Tables.

The Proprietor will at all times pay strict attention to the respectability of the Establishment.

PESTONJEE FURDOONJEE, Proprietor.

BYCULLA HOTEL,
Situate at the Junction of the
BELLASIS AND CLARE ROADS, BYCULLA.

Under the present management this Hotel is acknowledged to be the best in Bombay. It was built at great cost expressly for an Hotel, and fitted up and furnished in the most complete manner regardless of expense, so as to ensure the comfort of Visitors and Residents. It is adapted both for Families and Gentlemen.

The DINING HALL is the largest in Bombay, and the Sitting and Sleeping Rooms are replete with every convenience. The strictest regard is paid to cleanliness throughout the Establishment.

The TABLE is abundantly supplied with the very best Viands, and the Culinary Department is under the immediate supervision of the Proprietor.

The WINES, SPIRITS and BEER are selected from the most celebrated Houses in London and the Continental Markets.

The PROPRIETOR takes this opportunity to thank his numerous Patrons for their support, and while soliciting a continuance of their favours, recommends his Establishment to the favorable notice of Travellers and Residents, all of whom may be accommodated with the comforts of a Home at moderate charges.

This HOTEL is pleasantly situated and within five minutes' drive of both Railway Stations, and within a short distance of the landing-places.

Byculla Hotel, 1st July, 1868.

NOTICES.

ADDIS' PATENT CART.—The undersigned having been appointed sole Agent for the above Patent, all applications for supply thereof, and information connected therewith, to be directed to MR. FELIX KLINGELHOEFER, Tanna.

Tanna, 15th January 1869.

LIEBEG'S EXTRACT OF MEAT.
ANALYSED AND APPROVED BY DR. W. A. MILLER, F.R.S., KING'S COLLEGE.

The above just to hand in 4 ounce Jars and 2 ,, Jars.

J. NEUBERG.

LIEBEG'S FOOD FOR INFANTS AND INVALIDS.

Surpassing all other substitutes for the natural Food of Infants, more effectually promoting nutrition and health.

In 1 lb. Tins at 1 Rupee each.

J. NEUBERG.

EPPS' COCOA.
BY JAMES EPPS AND CO.,
HOMŒOPATHIC CHEMISTS.
In 1 lb. Tins.

J. NEUBERG.

EPPS' COCOA NIBS.

J. NEUBERG.

POLSON'S CORN FLOUR.
AN INDISPENSABLE ARTICLE OF FOOD.

J. NEUBERG.

COLEMAN'S KILN-DRIED NORFOLK FLOUR.
In Tins of 28 lbs. each.

J. NEUBERG.

GUINNESS' STOUT IN QUARTS AND PINTS.

J. NEUBERG.

BASS' PALE ALE IN QUARTS AND PINTS.

J. NEUBERG.

MADEIRA, SHERRY AND PORT WINE.

J. NEUBERG.

CLARET IN QUARTS AND PINTS.

J. NEUBERG.

COGNAC VIEUX.

J. NEUBERG.

CHEROOTS.

TRICHINOPOLY. | HAVANNAHS.
BURMAS. | MANILLAS.

J. NEUBERG.

BACON.
BY EVERY WEEKLY STEAMER.

	Rs. as Cash.	Rs. as. Credit.
FLITCH, preserved in Salt and Sugar; PRIME MIDDLES ONLY, from 18 to 26lbs. each, per lb.	1 0	1 2
Do. do. ON CUT	1 2	1 4
FINE STREAKED BREAKFAST, in sealed tins, of from 3 to 8 lbs., per lb.	1 2	1 4

TREACHER & Co. (Limited).

THE REAL LEADENHALL OX TONGUES;

In Pickle—far superior in flavour and delicacy to every other description of Tongue.

	Cash. Rs. as.	Credit. Rs. as.
Each	4 8	5 0
Kegs containing three	12 8	14 0

TREACHER & Co. (Limited).

LOSS OF HAIR,

arising from weakness of the vessels of the Scalp, may be cured by the use of

MR. ERASMUS WILSON'S
HAIR WASH.

A remedy at once real and exceedingly pleasant in use. Prepared from the original prescription, in bottles at Cash Rs. 2 as. 4; Credit Rs. 2 as 8

by

TREACHER & Co. (Limited).

WILL'S CELEBRATED BRISTOL TOBACCOS,

imported in periodical consignments

OVERLAND.

The superior character of these Tobaccos is so well known to Smokers as to render recommendation needless.

WILL'S BRISTOL BIRD'S EYE.
,, LATAKIA.
,, SHAG.
,, SMOKING MIXTURE.

Tins each, Cash. 1 4 Credit 1 8
Packets ,, ,, 1 0 ,, 1 4

SOLE AGENTS—
TREACHER & Co. (Limited).

SAVORY AND MOORE'S PANCREATINE AND PANCREATIC EMULSION

for the digestion of Cod Liver Oil,

"Palatable and more permanent in its effects than Cod Liver Oil."—Dr. Dobell on Turberculosis.

"Reports of 185 Cases of Consumption treated with Pancreatic Emulsion."—See Lancet, Nov. 11 and 18, 1865, and Nov. 17, 1866.

"The Pancreatic Preparations are in high favour."—Medical Times and Gazette.

"I have not seen any Pancreatic Preparations that can be relied upon except Savory and Moore's."—Dr. Dobell on First Stage of Consumption.

Pancreatic ... Cash Rs. 1 12 Credit Rs. 2 0
Pancreatic Emulsion ... Cash ,, 3 0 Credit ,, 3 8

SOLE AGENTS—
TREACHER & Co. (Limited).

FIRST CLASS PRIZE MEDAL BRANDIES,

TREACHER & COMPANY (LIMITED),
sole appointed Agents for the
VINE-GROWERS' ASSOCIATION OF COGNAC,
to whose BRANDIES was awarded
A FIRST CLASS PRIZE MEDAL
at the
PARIS EXHIBITION OF 1867,

have just landed the FIRST CONSIGNMENT TO BOMBAY of these celebrated Spirits, the quality of which will be found to sustain fully their high European reputation.

	Cash. Rs. as.	Credit. Rs. as.
COGNAC, Fine Old Pale, per dozen	27 0	30 0
COGNAC, Fine Old Pale; the "Travelling Bottle," a flat and portable speciality for Travelers' use, per dozen	18 0	21 0
COGNAC, Old Pale, per dozen	24 0	27 0
COGNAC, Old, per dozen	18 0	21 0

SOLE AGENTS—
TREACHER & Co. (Limited).

TO THE MEDICAL PROFESSION.

SURGICAL INSTRUMENTS AND APPLIANCES
by
COXETER AND SON,
(ESTABLISHED 1839.)
Manufacturers by appointment to
UNIVERSITY COLLEGE HOSPITAL,
LONDON,
are manufactured by first class workmen only, and obtained
PRIZE MEDALS
AT THE
INTERNATIONAL EXHIBITIONS
of 1851 and 1862
For Superior Workmanship and Quality.

Abdominal Belts.	Knives, Amputating
Amputating Instruments	Lancets, Abscess
Arm Slings.	Lancets, Bleeding
Artery Forceps	Lancets, Gum
Auriscopes	Midwifery Instruments
Bougies, Silver	Needles, Seton and others
Bougies, Wax	Pessaries
Bullet Extractors	Post-mortem Instruments
Bullet Forceps	Probes
Caustic Holders, Ivory	Sounds, Silver and Steel
Caustic Holders, Silver	Specula, Anal
Caustic Holders, Vulcanite	Specula, Ear
Catheters, Gum Elastic	Specula, Eye
Catheters, Silver	Specula, Vaginal
Cupping Instruments, complete cases	Sphymographa, Maury's
Cupping Glasses	Splints
Dilators, Holt's	Sponge Tents
Ear Douches	Sponges, Sanitary
Ear Trumpets	Stethoscopes
Ear Vibrators, Solomon's	Suspensory Bandages
Enema Apparatus, Coxeter's	Syringes, Elastic
,, ,, Irrigateur	Syringes, Glass
,, ,, Dr. Kennedy's	Syringes, Vulcanite
,, ,, Mathews'	Test Tubes, and Racks
,, ,, Read's	Tongue Depressors
,, and Stomach Pump Apparatus	Tourniquets
,, ,, Veterinary	Trocars
Eyes, Artificial Human	Trusses, Coles'
Eye Douches	Trusses, Ordinary
Eye Syringes, Anel's	Trusses, Salmon and Ody's
Forceps,	Trusses, White's Mocmain
Hydrocele Instruments in cases.	Urinometers
Hypodermic Injectors	Urinals, Glass
Inhalers, various	Urinals, Gutta Percha
Knives, Abscess	Urinals, India Rubber
	Urinals, Metals
	Vaccine Points
	&c. &c. &c.

SOLE AGENTS—
TREACHER & Co. (Limited).

INSURANCES.

THE PROGRESS ASSURANCE COMPANY (Limited.) London—LIFE and MARINE.—The undersigned have been appointed Agents and are prepared to accept risks and issue Policies accordingly.

PASSMORE, SMITH, & Co.

1, Bruce Lane, Bombay, 12th July 1869.

HONGKONG INSURANCE COMPANY, 1868.—The above Office having been re-formed, with its head-quarters in London, Messrs. Gledstanes & Co., of 26, Austin Friars, as Secretaries, the undersigned have been appointed Agents at this Port, and are prepared to accept risks and issue Policies accordingly. LEGGATT & Co.

Bombay, 22nd December 1868.

HOLLOWAY'S OINTMENT AND PILLS.—Wrongs and their Remedies.—When the safe treatment of disease, by these purifying preparations, is so simple, and the good results so fully known, it seems almost unnecessary to ask the ailing to give them a trial. The Ointment is infallible in curing skin diseases, healing ulcers, arresting inflammations, reducing enlargements, and removing almost all external maladies. In all affections of the joints, gouty, rheumatic, and scrofulous attacks, by which the health of many is daily drained away, Holloway's Ointment and Pills will afford indescribable relief, and will gradually, if they be used as recommended in the accompanying directions, bring about a thorough and lasting cure. These medicaments are suitable for both sexes, and for every age and condition.

INSURANCES.

POLICIES INDISPUTABLE.

ALBERT LIFE ASSURANCE COMPANY.
THE LARGEST LIFE OFFICE IN INDIA.
Established 1838.

For the Assurance of Lives, and for Granting Annuities and Endowments.

HEAD OFFICES—7, Waterloo Place, Pall Mall, London.

With Branches in Calcutta, Bombay, Madras, Ceylon, and China. And Agencies throughout Europe and India.

CAPITAL—Half a Million Sterling.

REVENUE—Nearly £1,000 per diem.

Indian New Business progressing at the rate of nearly £20,000 per annum in Premiums.

One of the distinguishing features of the Company has always been its prompt settlement of claims.

The sum paid to Claimants up to the present time in India alone (inclusive of Bonuses) exceeds

TWO MILLIONS ONE HUNDRED AND FIFTY THOUSAND POUNDS STERLING.

BOMBAY BRANCH.
Local Board of Management.

Henry Edward Astley, Esq., (Ewart, Latham & Co.) Merchant
The Hon'ble Framjee Nusserwanjee Patel.
Samuel McCulloch, Esq., (Barrister at Law).
William Loudon, Esq., Administrator-General,

MEDICAL OFFICER—Surgeon Major T. B. Johnstone, M.D., Town Hall. Hours—10 to 11 A.M.

SOLICITORS—Messrs. Hearn, Cleveland and Peile.

AGENTS—Messrs. Ewart, Latham & Co.

CITY AGENT—The Manager Delhi and London Bank (Limited).

BANKERS—The New Bank of Bombay.
,, The National Bank of India.

SECRETARY—D. McLauchlan Slater, Esq.

ADVANTAGES OFFERED TO ASSURERS.

Policies indisputable.

Lives assured through the Indian Branch with certain exceptions may in time of peace reside or travel in any part of the world except the Western Coast of Africa.

Immediate reduction to English rates on the lives Assured reaching Europe. Promptitude observed in issuing Policies.

No charge for Entry-money, Policies or Medical Fees. Premiums may be paid in one sum, or yearly, half-yearly, quarterly, or monthly.

Thirty days of grace allowed for yearly and half-yearly payments, and fifteen for quarterly or monthly.

Assignments or Policies registered without charge.

Assurances may be revived within six months of the date on which the Premium became due. Civil rates charged on the lives of Military Officers holding Civil appointments (Police and Constabulary Corps excepted). Policies may, at the time of being effected, be made payable in London at the rate of two Shillings sterling per Company's Rupee.

SPECIAL NOTICE.

The rates of Premium charged by this Company will be found upon comparison to be generally lower than those of other Offices, and particularly favourable for Military Men.

FOR EXAMPLE.

The following Premiums are required at the undermentioned ages for the Assurance of Rs.1,000 for the whole term of life without Profits; the rates for the participating scale being about 10 per cent. higher:—

Age.	CIVIL.						MILITARY.						Age.
	Half-yearly.			Monthly.			Half-yearly.			Monthly.			
	Rs.	as.	p.	Rs.	as.	p.	Rs.	as.	p.	Rs.	as.	p.	
20	15	0	0	2	10	6	17	8	0	3	1	7	20
30	18	0	0	3	3	0	20	0	0	3	8	8	30
40	22	8	0	3	15	9	23	8	0	4	2	7	40
50	29	8	0	5	3	7	30	8	0	5	6	5	50
60	41	8	0	7	5	7	42	8	0	7	8	5	60

THE SHORT TERM PREMIUMS have recently been materially reduced, and the following examples show the Annual Premiums required for the assurance of Rs. 1,000 for the different periods, at the respective Ages:—

Age.	CIVIL.				MILITARY.			
	1 yr.	3 yrs.	5 yrs.	7 yrs.	1 yr.	3 yrs.	5 yrs.	7 yrs.
25	27	28	28	28	34	34	34	35
35	31	32	32	33	36	37	37	37
45	39	40	41	42	42	43	44	45
55	53	55	56	51	54	56	57	59

Half-yearly, quarterly and monthly Payments in proportion. Annuities and Endowments granted on favourable terms and every Description of Life Assurance Business transacted.

For further particulars, Forms of Proposal, Reports, Prospectuses, &c., apply to

D. McLAUCHLAN SLATER,
Secretary for Western India.

Office, 3, Church Lane, Bombay.

ROYAL EXCHANGE ASSURANCE CORPORATION.—Policies covering the risk of Fire on Merchandise and buildings in Bombay are issued by

REMINGTON & Co.,
Agents, Royal Exchange Assurance Corporation.

Bombay, 16th August 1865.

CHINA TRADERS' INSURANCE COMPANY (Limited).

Capital—One Million Dollars, divided into 200 Shares at $5,000 each.

The undersigned, having been appointed Agents of the above Company, are prepared to accept Risks and issue Policies on shipments to China and Japan, &c.

EWART, LATHAM & Co., Agents.

IMPERIAL FIRE ASSURANCE COMPANY.—LONDON.

Polices of Insurance against Fire upon Houses and other Buildings, Household Furniture, Goods, Wares, and Merchandise, continue to be issued on behalf of the above Company by the undersigned.

THE LONDON, ASIATIC & AMERICAN Co. (Ld.),
1st January 1866. Agents.

SUN FIRE OFFICE.
Established 1710.

The undersigned grant Insurance against loss by Fire on Buildings and their Contents in Bombay and in the Mofussil at current rates; also on Ships in Harbour.

The rate on pucka-built Bungalows in the Suburbs of Bombay, and in the Mofussil, has lately been reduced to three-eighths per cent. per annum.

PEEL, CASSELS, & Co., Agents.

THE LONDON and PROVINCIAL MARINE INSURANCE COMPANY.

Capital, £1,000,000.
Head Office, London.

The undersigned, having been appointed Agents of he above Company, are prepared to [illegible] Risks and issue Policies on shipments to the United King[illegible] Eastern Ports.

JEFFERSON, CAMPBELL, & Co., Agents.

THE LIVERPOOL and LONDON and GLOBE INSURANCE COMPANY.

Policies of Insurance against Fire, upon Dwelling Houses and other Buildings in both the European and Native parts of the Island of Bombay, continue to be issued by the undersigned on behalf of the above Company.

The rate on Pucka-built Bungalows situated outside the Fort of Bombay, or in any part of the Bombay Presidency, is now reduced to (6) six annas per cent. per annum.

RITCHIE, STEUART & Co., Agents.

THE STANDARD LIFE ASSURANCE COMPANY.—Established 1825.

With which is now united

THE COLONIAL LIFE ASSURANCE COMPANY.

COLONIAL AND FOREIGN ASSURANCES.

An Amalgamation having been formed between the STANDARD LIFE ASSURANCE COMPANY and the COLONIAL LIFE ASSURANCE COMPANY, the business of the United Companies will henceforth be conducted under the title of

THE STANDARD LIFE ASSURANCE COMPANY.

THE ANNUAL REVENUE of the Standard Company is now upwards of £650,000, and the Accumulated Funds amount to upwards of £3,500,000 sterling. The New Business transacted during the past year amounted to the large sum of £1,375,000 sterling, the corresponding Premiums amounting to £45,337 per annum.

MODERATE RATES charged for residence in the Colonies, India, and other places abroad.

LOCAL BOARDS and AGENCIES in India and in all the British Colonies, where every facility will be afforded in the transaction of business, and where Premiums may be received and Claims paid.

Immediate reduction of Premium on return to Europe, or other temperate climate, without Medical Certificate.

PROFITS divided every five years.

The New Colonial and Foreign Prospectus may be had on application at the Chief Offices of the Company, or to the Agents at home or abroad.

WILL. THOS. THOMSON,
Manager and Actuary.
D. CLUNIE GREGOR,
Colonial and Foreign Secretary

BOMBAY BOARD.

S. L. Acland, Esq. | W. Nixon, Esq.
H. Somerville, Esq. | A. E. Ashley, Esq.

AGENTS AT BOMBAY.

The London Asiatic and American Company (Limited)
1st October 1867.

THE LONDON ASSURANCE CORPORATION, for FIRE, LIFE, and MARINE ASSURANCES.

Incorporated by Royal Charter A. D. 1722.

HEAD OFFICE—No. 7, Royal Exchange, London, E.
J. Alexander Hankey, Esq., Governor.
Bonamy Dobree, Esq., Sub-Governor.
Patrick F. Robertson, Esq., Deputy Governor.
John Lawrence, Esq., Secretary.
John Anthony Rucker, Esq., Underwriter.
Arthur H. Bailey, Esq., Actuary.
Thos. B. Bateman, Esq., Manager of the Fire Department.

LIFE DEPARTMENT.

This Corporation has granted Assurance on Lives for a period exceeding One Hundred and Forty Years, having issued its first Policy on the 7th June, 1721.

The Agents are empowered to accept proposals and to issue Policies.

EAST INDIAN RATES FOR CIVILIANS.
Annual Premiums to Assure Rs. 1,000.

Age next birth-day.	For the whole term of Life.						Age next birth day.	For the terms of one year and seven respectively.					
	With profits.			Without profits.				One year.			Seven years.		
	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.
20	38	11	4	33	13	4	35	29	6	0	30	0	0
30	40	0	0	36	0	0	40	30	0	0	31	13	4
40	48	14	0	44	0	0	45	34	12	0	38	3	4
50	64	2	0	57	11	4	50	39	10	8	43	13	0
60	92	0	0	82	12	8							

Risks on Parsee and Eurasian Lives accepted at European rates.

FIRE DEPARTMENT.

Fire Insurances are effected at Moderate Rates upon every description of property.

MARINE DEPARTMENT.

Marine Insurances are effected at the current premiums.

The undersigned are prepared to issue Policies of the Corporation of the London Assurance as above, payable either here, or in London.

For further information and prospectuses apply to

EWART, LATHAM & Co.,
Agents, London Assurance Corporation.

Bombay, 7th December 1864.

SALES BY AUCTION.

NUSSERWANJEE, CULLIANDASS & Co.

AUCTION SALE of JEWELLERY.

On Wednesday next, the 17th instant, at 2 o'clock P. M., Messrs. Nusserwanjee, Culliandass and Co. will sell by Public Auction, at their Auction Rooms, No. 30, Meadow Street, by order of the Mortgagee, on account and at the risk of the Mortgagor Cooverbaee, deceased, the late wife of Jeewunjee Bhaejee Cooper, the undermentioned Jewellery:—

4 Pearl Bangles.
2 do. Ornaments called Rayfulls.
2 Diamond Ear-rings.

NUSSERWANJEE, CULLIANDASS & Co.

Bombay, 8th February, 1869.

SADANUND SHRICRISTNAJEE & Co.

WEEKLY SALE.

To-morrow, Tuesday, the 9th inst., Messrs. S. Shricristnajee and Co. will hold their usual Weekly Auction Sale of Piece-goods, &c., when they will submit to public competition a large quantity of Grey Shirtings, Longcloths, &c., &c.

9 Bales Grey Shirtings.
10 do. do. Dimity.
4 do. do. Domestic.
4 do. Black and Lavender Prints.
10 do. do. White do.

On account of the concerned—
139 Bolts of Canvas.
And any other Goods that may be offered.

S. SHRICRISTNAJEE & Co.

Bombay, 8th February, 1869.

SALES BY AUCTION.

DINSHAW HORMUSJEE & Co.,
NOS. 12 AND 13, APOLLO STREET.

AUCTION SALE of LANDED PROPERTY.

Messrs. Dinshaw Hormusjee and Co. will sell by Public Auction, This Day, Monday, the 8th instant, at 4 P. M., on the premises, at the instruction of the Mortgagee, under and by virtue of the power of sale contained in an Indenture of Mortgage, made on the 29th day of November 1865, between Walloo and Khundoo Goonajee, Sinday Barber, of Bombay Hindoo Inhabitant, on the one part, and Bama Peerally bin Bahaloojee, of the same place, Mahomedan Inhabitant, of the other part, on account and at the risk of the said Walloo and Khundoo Goonajee, Sinday Barber, the Mortgagor:—all that messuage, tenement, or dwelling-house, standing upon the Fazundary ground, situate without the Fort of Bombay, at Chinch Bunder 4th Row, registered in the Books of the Collector of Municipal Taxes under No. 8, containing by admeasurement 25 feet in breadth, and 37 feet in length or thereabouts, and bounded on the east by the house of Nagoo Ramjee, on the west by the public passage, on the north by the house of Poona Khima, and on the south by the house of Khoja Allo Mistry and a house of Parker Widow.

TERMS OF SALE.—A deposit of 25 per cent. will be required at the time the lot is purchased.

For conditions of sale and particulars reference may be made to the undersigned at their Office, No. 12 and 13, Apollo Street, Fort.

AUCTION SALE of a commodious and comfortable bungalow with furniture, situate at Matheran.

Messrs. Dinshaw Hormusjee & Co. have been instructed to sell by Public Auction, at their Rooms, No. 12 by 13 Apollo Street, Fort, on Wednesday, the 17th instant, at three o'clock P.M., the commodious and comfortable bungalow with furniture, situate at Matheran (thoroughly repaired) known as Mr. Coxon's bungalow, which was lately in the occupation of the late Mr. Culliandass Mohundass of Bombay.

For particular, reference may be made to the undersigned.

FOR SALE on COMMISSION.

A fine working Sewing Machine, with fittings, by W. F. Thomas.

A few boxes of best Pinet Castillian Brandy.
Do. do. do. S. Miller's Sherry.
Do. pints do. Crown's Port.
Best Tennent's Beer in quarts and pints.
Marble Slabs of sizes.
Boxes of Crown Bar Soaps.

DINSHAW HORMUSJEE & Co.

Bombay, 8th February, 1869.

RUSTOMJEE PESTONJEE,
No. 19, MEADOW STREET.

SALE of Handsome Household Furniture, Plate, Plated, Glass and Porcelainware, &c., &c.

Rustomjee Pestonjee will sell by Public Auction, on This Day Monday, the 8th inst., at his Rooms in Meadow Street, the property of Dr. W. Dymock, proceeding to England, comprising a set of silver spoons and forks for 12 persons, plated, glass and porcelain ware, handsomely carved blackwood furniture, consisting of dining, round sofa, dressing, washing and tea tables, sideboard, dining, easy, predieu, iron and fancy cane chairs, conversation couches, lined with crimson damask, bed-room couches, large and small cots with matresses, chiffonier with glass-doors, wardrobe, clothes presses and cupboards with glassdoors, a chest of drawers, hatstand, whatnots, teapoys, clothes horses, a handsomely carved Lady's writing desks, with a pair of small brass candlesticks, a mahogany dressing-glass, hanging argand, solar table, and globe lamps, Persian carpets, table covers and railway rugs, pictures, a medicine chest with medicines and instruments, a lot of medical and other books, table cutlery, copper cooking utensils a small assortment of valuable new surgical instruments, and variety of sundries.

ALSO BY ORDER.

One Self-driving Phaeton, with shafts, and pole, nearly New and in good order—also two Good Watches.

ALSO,

By order of the Administrator General.

Sundry Effects of the late Inspector G. Richardson, deceased consisting a chest of drawer, couch, cane chairs, wearing apparel, &c., &c.

RUSTOMJEE PESTONJEE, Auctioneer.

Bombay, 8th February, 1869.

CRAWFORD and COMPANY.
3, MARINE STREET, BOMBAY.

SALE of YACHT "CUPID."

This Day, Monday, the 8th instant, at 3 P. M., Messrs. Crawford and Co. will sell by Public Auction, at their Rooms, the Teak-built Yacht "Cupid," coppered and copper-fastened, with spars, rigging, and sails complete, as she now lies at the Apollo Bunder.

IMPORTANT to SPINNING and WEAVING COMPANIES and OWNERS of MACHINERY.

This Day, Monday, the 8th instant, at 2 P.M., Messrs. Crawford and Co. will sell by Public Auction at their Rooms:—

Young's Patent Lubricating Oil in 5 gallon drums, in small convenient lots to suit purchasers.

USUAL AUCTION SALE.

This Day, Monday, the 8th instant, Messrs. Crawford and Co. will sell by Public Auction, at their Rooms, the following:—

9 Bales Grey Shirtings.
3 do. do. Jaconets.
2 Cases Prints.
3 do. T. Red Cambric.
2 do. Orange Twill.
20 Pieces Union stamped Satin.
125 ,, Superior Duck 63 yards
150 ,, White Blankets.
4 Cases Colling's Bright Patent Axles 1¼, 1¼, and 1½.
4 ,, Portable Folding Iron Bedsteads.
1 ,, ,, do Chairs.
1 ,, Japan Cash Boxes.
2 ,, Magnum Bonum Steel Pens.
1 ,, Carriage and Riding Whips.
3 ,, Oak Varnish 1 and 2 Gallon Tins.
1 ,, Black jet Brooches and Earrings and Toast Forks.
1 ,, Best Damascus Twist double, barrelled guns, and Ely Brothers and Frederick Joyce's Percussion Caps.
4 Short Enfield Rifles Rielly Camblain Patent with swords, bayonets, and sling, in water proof covers.
3 Superior double-stub twist barrel guns, 14 and 15 bores.
5 ,, ,, Damascus ,, 13 and 14 ,,
5 Casks Tumblers.
4 ,, Smith's Vices.
11 ,, Beer in quarts.
A few dozens Port Wine in ditto.
A few 5 lb. Stone Jars, Fresh American Butter.
10 Cases Peek, Frean & Co.'s mixed Biscuits.

An Invoice of very superior perfumery by the celebrated and well-known maker Phillipson and Co., London, consisting of best assorted perfumes for the handkerchiefs in glass stoppered bottles, vegetable extracts for cleaning and beautifying the hair, bondre subtil, pearl powder, bloom of roses, various kinds of dentifrice, Naple soap, almond cream, shaving cakes, &c.

A Chronometer, by James Murray, Royal Exchange.

On account and risk of the first purchaser Hibtoola Cadurbhoy—
2 Casks containing each 7 dozen quart bottles of Ink.

On account and at the risk of Essoofally Abdoolally, the first purchaser—
100 dozen Boxes Amorces.

On account of whom it may concern.
10 Bales No. 40 T. Red Twist } damaged by
2 ,, ,, 50 ,, } sea water.

SALE of TEAK SCANTLINGS and PLANKS.

On Wednesday, the 10th instant, at 3 P.M., Messrs Crawford and Co. will sell by Public Auction on the Mazagon Reclamation Co.'s Bunder:—

A quantity of Teak Scantlings and Planks sized 5 by 3, 6 by 2, 6 by 3, 7 by 3, 10 by 1½, 10 by 2, 10 by 3, 10 by 4, 10 by 5, 12 by 1½, 12 by 2, 12 by 3, 12 by 4, 12 by 5, 12 by 6.

FURNISHED HOUSE AT NASSICK.

To Let.—A well-furnished commodious House at Nassick with a large Garden and conveniently situated. For terms apply to the undersigned.

FOR SALE on COMMISSION.

The Property of an Officer proceeding to England.

A Chesnut Arab Charger, very high-caste, very handsome, and carries a Lady. Height 14-2.

A Bay Arab Charger, carries a Lady. Height 15.

A Black Arab Saddle Horse, goes in single and double Harness. Height 14-3.

N.B.—Can be seen at two hours' previous notice.

An English BROUGHAM and pair of fast-trotting Grey Horses, can be seen at 2 hours' previous notice.

A large black Australian Horse up to any weight, was formerly used as a Charger, has been recently broken into Harness, believed to be the fastest trotter in Bombay.

A Chesnut Arab recently landed. 14-2, very handsome and an excellent mover, well-up to twelve stone.

A remarkably light nearly new English-built Buggy with a powerful Grey Arab Horse, about 14-1 and 6 years of age, and plate mounted Harness. Can be seen at 2 hours' notice.

Bombay, 8th February, 1869. CRAWFORD & Co.

BENNETT and COMPANY.

NOTICE to CONTRACTORS, BLACKSMITHS and OTHERS. Auction Sale of Valuable Stores of Mazagon Land Reclamation Company (Limited.)

Messrs. Bennett and Co. are instructed to sell by Public Auction, at 3 P.M., at the Company's premises, Mazagon, To-morrow, Tuesday, the 9th instant, the Materials of a large Magazine, together with the right of quarrying to a certain level. Sundry lots of Anvils, Bellows, Forges, Blocks, Iron work for Waggons, Punching and Shaping Machines, 2 Stationary Engines, (one 14 and one 40 Horse-power), Locomotive Engine, Contractors' Waggons, rails for permanent way, dressed stone and sundry other articles.

TERMS.—A deposit of 25 per cent. to be made at the time of purchase and the balance before removal.

All Lots to be removed within 7 days or they will be resold and the deposit forfeited.

AUCTION SALE of VALUABLE LANDED PROPERTY.

On Monday, the 8th proximo, at 4 P.M., Messrs. Bennett & Co. are instructed to sell by Public Auction, at the premises, by order of the Mortgagee, and on account and at the risk of Memon Sedick Hajee Oosman, the Mortgagor, the following valuable landed property, viz.:—

All that piece or parcel of Fazendary land or ground, containing by admeasurement two hundred and thirty-five square yards and two-ninths of a square yard or thereabouts, together with the messuage, tenement, or dwelling-house and premises standing thereon, situate on the eastern side of the street called Barbhoya Molla or Nagdavey Street, in the sub-district of Boleshwar in the Island of Bombay, and are bounded on the east by Barbhoya Molla or Nagdavey Street aforesaid, on the west by the sweepers' passage, on the north by the vacant ground of Joosub Saya Khana, and on the south by the house of Joosub Vythan, and which said messuage or dwelling-house and premises are assessed by the Collector of Assessment under No. 65.

For further particulars apply to Mr. John S. Hurrell, Solicitor, or to the Auctioneers.

AUCTION SALE of Handsome Household Furniture, Plated, Glass, and Porcelainware, a splendid Piano, &c., at No. 7, Love Lane, Byculla.

On Thursday, the 11th instant, Messrs. Bennett & Co. are instructed to sell by Public Auction, at his residence, at the abovementioned place, the Handsome Household Funiture, plated, glass, and porcelainware, a splendid piano, &c., the property of H. de la Poire Murphy, Esq.; the same comprises a handsome set of rich cut glass ware, handsome green and gold dinner and breakfast services, best plated ware, such as cruet and pickle stands, muffin dishes with covers, tea urns, bottle stands, toast rack, tea pot, a set of King's pattern spoons and forks for 12 persons, double and single branched table, chamber and piano candlesticks, cutlery, a single-barrelled rifle with sword in case, by T. Barnes and Co., table argand, reading, and kerosine oil lamps, a large tool chest, a lot of medicines, lady's croquet game in box, bows and arrows, a first-rate dinner bell, &c., handsomely carved blackwood furniture, a round dining table, for 15 persons, sets of camp table in 2 and 3 pieces, sideboard, arm chairs, screens, horned hatstand, circular and pier tables, easy and drawing-room chairs, conversation, reclining, and divan couches, teapoys, a handsome English velvet pile drawing-room carpet with border, lady's and gentleman's writing tables, a first-rate full-toned mahogany square pianoforte, by John Broadwood and Sons, nearly new, first-rate engravings, in maple and other frames, (in them one the Child of Heaven), table ornaments, cots, dressing and washing tables, toilet glass, handsome China camphorwood wardrobes and chest of drawers, book shelves, towel horses, an English shower bath, dispense articles, cooking utensils, a large galvanised iron water tank, a garden engine, earthen pots of plants, &c.

AT 1 P. M.

A light Office Palanqueen.
A do. Travelling Tanjan.
A Child's English Perambulator.
A set of English-plated mounted single Harness.
Two Hunting Saddles complete, by Peat and P. Grant and Sons.
A Lady's side Saddle complete, by D. R. Cox and Co.
A first-rate Surat Milch Cow and Calf.
An English ram and 2 Goats.
A Grass-cutting Machine.

Catalogues are published, and the property is now on view.

AUCTION SALE of Assets of the Bombay Joint Stock Corporation, Limited (in Liquidation.)

Under instructions from the Official Liquidator of the Bombay Joint Stock Corporation (Limited), Messrs. Bennett and Co. will sell by Public Auction (if not previously disposed of by private contract) at their Rooms, on Monday, the 15th instant, at 3 P.M., the following:—

The right, title, and interest of the abovementioned Company of and in a number of debts due to the Company by sundry contributories, the lists of which may be seen on application to the undersigned or at the Office of the Corporation, No. 12, Elphinstone Circle. The claim to be sold amounting to Rs. 1,97,500, or thereabouts.

AUCTION SALE of Handsome Household Furniture, Plated, Glass, and Porcelain Ware, Piano, Carriages, Horses, &c. at Marine Lines, Esplanade.

On Thursday, the 25th instant, Messrs. Bennett and Co. are instructed to sell by Public Auction at his residence, at the abovementioned place, the Handsome Household Furniture, Plated, Glass and Porcelain Ware, Piano, Carriages, Horses, &c., the property of the Reverend F. J. Spring.

Full particulars will be given in future advertisement.

FOR SALE on COMMISSION.

12 sets best English German-Silver mounted Single Harness.
About 100 casks of Cement for building purposes.

FOR PRIVATE SALE.

A Handsome Grey Arab Horse, height 14-3, goes in single and double Harness, to be seen at one hour's notice or to be seen at Dady's Stable.

Bombay, 8th February, 1869. BENNETT & Co.

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